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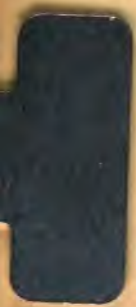
Illinois

**Revenue Laws
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REVENUE LAWS

OF THE

STATE OF ILLINOIS.



AUDITOR'S EDITION.

1898.

*Compiled and published under the direction of
James S. McCullough, Auditor of
Public Accounts.*

SPRINGFIELD, ILL.:
PHILLIPS BROS., STATE PRINTERS.
1898.

Illinois. Laws statutes etc. Tax law
REVENUE LAWS ^{et}

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REVENUE LAWS OF THE STATE OF ILLINOIS.

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EXPLANATIONS AND SUGGESTIONS.

This compilation of the revenue laws of Illinois is intended to aid county clerks, assessors, tax collectors and other revenue officers in the discharge of their duties. The compilation contains all the laws in force, including the act entitled "An act for the assessment of property, and providing the means therefor, and to repeal a certain act therein named," approved February 25, 1898, in force July 1, 1898, the legal effect of which is to modify in many important particulars the laws in force at the time said act was approved.

Section 55 of the act approved February 25, 1898, provides that all the provisions of the general revenue law prior to the taking effect of said act shall remain in force and be applicable to the assessment of property and collection of taxes, except in so far as is expressly provided by said act. How far or to what extent the provisions of the old law are modified or repealed by the new act is a matter of construction which the courts, when applied to, must determine. The new law relates exclusively to the assessment of property for taxation, and not to the collection of taxes, and in all cases where the new law conflicts with the old, as to the assessment of property, the new law must govern.

In cases of doubt as to the proper construction of the old and new laws, resort should be had to the State's Attorney, whose duty it is to appear in all proceedings by collectors of taxes against delinquent taxpayers for judgments to sell real estate, and to see that all the necessary preliminary steps have been taken to make the judgment legal and binding, and his opinion taken thereon.

For convenience all the sections of law in this compilation are numbered by paragraph consecutively throughout to the left of the text, and also the numbers of the sections as they appear in the original acts are given on the right of the text.

Paragraphs numbers one to two hundred and ninety-four, inclusive, include the old or general revenue law, and paragraphs numbers two hundred and ninety-five to three hundred and fifty-three, inclusive, include the new assessment act; the remaining paragraph numbers include other acts, among which is "An act to tax gifts, legacies and inheritances in certain cases, and to provide for the collection of the same," approved June 15, 1895.

With these explanations and suggestions I submit this compilation for the attention and consideration of all interested.

J. S. McCULLOUGH,

Auditor P. A.

AN ACT

FOR THE ASSESSMENT OF PROPERTY, AND FOR THE LEVY AND COLLECTION OF TAXES.

[Approved March 30, 1872, as amended by acts of 1873, 1874, 1875, 1877, 1879, 1881, 1885, 1891, 1893, 1895.]

1.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly, That the property named in this section shall be assessed and taxed except so much thereof as may be in this act exempted.*

First—All real and personal property in this State.

Second—All moneys, credits, bonds or stocks and other investments, the shares of stock of incorporated companies and associations, and all other personal property, including property *in transitu* to or from this State, used, held, owned or controlled by persons residing in this State.

Third—The shares or capital stock of banks and banking companies doing business in this State.

Fourth—The capital stock of companies and associations incorporated under the laws of this State. [See Const. Art. 9, § 1.]

PROPERTY EXEMPT FROM TAXATION.

2.] § 2. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say—

First—All lands donated by the United States for school purposes, not sold or leased. All public school houses. All property of institutions of learning, including the real estate on which the institutions are located, not leased by such institutions or otherwise used with a view to profit.

Second—All church property actually and exclusively used for public worship, when the land (to be of reasonable size for the location of the church building) is owned by the congregation.

Third—All lands used exclusively as grave yards or grounds for burying the dead.

Fourth—All unentered government lands; all public buildings or structures of whatsoever kind, and the contents thereof, and the land on which the same are located, belonging to the United States.

Fifth—All property of every kind belonging to the State of Illinois.

Sixth—All property belonging to any county, town, village or city, used exclusively for the maintenance of the poor. All swamp or overflowed lands belonging to any county, so long as the same remain unsold by such county. All public buildings belonging to any county, township city or incorporated town, with the ground on which such buildings are erected, not exceeding in any case ten acres.

Seventh—All property of institutions of purely public charity, when actually and exclusively used for such charitable purposes, not leased or otherwise used with a view to profit; and all free public libraries.

Eighth—All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safe-keeping thereof, and the lot of reasonable size on which the building is located, when belonging to any city, village or town.

Ninth—All market houses, public squares or other public grounds used exclusively for public purposes. All works, machinery and fixtures belonging exclusively to any town, village or city and used exclusively for conveying water to such town, village or city.

Tenth—All property, which may be used exclusively by societies for agricultural, horticultural, mechanical and philosophical purposes, and not for pecuniary profit.

RULES FOR VALUING PERSONAL PROPERTY.

3.] § 3. Personal property shall be valued as follows:

First—All personal property, except as herein otherwise directed, shall be valued at its fair cash value.

Second—Every credit for a sum certain, payable either in money or labor, shall be valued at a fair cash value, for the sum so payable; if for any article of property, or for labor or services of any kind, it shall be valued at the current price of such property, labor or service.

Third—Annuities and royalties shall be valued at their then present total value.

Fourth—The capital stock of all companies and associations now or hereafter created under the laws of this State, except those required to be assessed by the local assessors, as hereinafter provided, shall be so valued by the State Board of Equalization as to ascertain and determine, respectively, the fair cash value of such capital stock, including the franchise, over and above the assessed value of the tangible property of such company or association; such board shall adopt such rules and principles for ascertaining the fair cash value of such capital stock, as to it may seem equitable and just, and such rules and principles when so adopted, if not inconsistent with this act, shall be as binding and of the same effect as if contained in this

act, subject, however, to such change, alteration, or amendment as may be found, from time to time, to be necessary by said board: *Provided*, that in all cases where the tangible property or capital stock of any company or association is assessed under this act, the shares of capital stock of such company or association shall not be assessed or taxed in this State. This clause shall not apply to the capital stock, or shares of capital stock of banks organized under the general banking laws of this State, or under any special charter heretofore granted by the Legislature of this State: *Provided, further*, that companies and associations organized for purely manufacturing purposes, or for the mining and sale of coal, or printing or for publication of newspapers, or for the improving or breeding of stock, shall be assessed by the local assessors in like manner as the property of individuals is required to be assessed. [As amended by an act approved and in force June 19, 1893. See § 312.]

RULES FOR THE VALUATION OF REAL ESTATE.

4.] § 4. Real property shall be valued as follows:

First—Each tract or lot of real property shall be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale.

Second—Taxable leasehold estates shall be valued at such price as they would bring at a fair voluntary sale for cash.

Third—When a building or structure is located on the right of way of any canal, railroad or other company, leased or granted for a term of years to another, the same shall be valued at such a price as such building or structure and lease or grant would sell at a fair voluntary sale for cash.

Fourth—In valuing any real property on which there is a coal or other mine, or stone or other quarry, the same shall be valued at such a price as such property, including the mine or quarry, would sell at a fair voluntary sale for cash. [See § 312.]

PERSONAL PROPERTY—WHEN LISTED.

5.] § 5. Personal property shall be listed between the first day of May and the first day of July of each year, when required by the assessor, with reference to the quantity held or owned on the first day of May, in the year for which the property is required to be listed. Personal property purchased or acquired on the first day of May shall be listed by or for the person purchasing or acquiring it. [See §§ 309, 347.]

WHO SHALL LIST AND WHAT LISTED.

6.] § 6. Personal property shall be listed in the manner following:

First—Every person of full age and sound mind, being a resident of this State, shall list all his moneys, credits, bonds or stocks, shares

of stock of joint stock or other companies (when the capital stock of such company is not assessed in this State), moneys loaned or invested, annuities, franchises, royalties, and other personal property.

Second—He shall also list all moneys and other personal property invested, loaned or otherwise controlled by him as the agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited, subject to his order, check or draft, and credits due from or owing by any person or persons, body corporate or politic.

Third—The property of a minor child shall be listed by his guardian; if he have no guardian, then by the father, if living; if not, by the mother, if living; and if neither father nor mother be living, by the person having such property in charge.

Fourth—The property of an idiot or lunatic, by his conservator, or if he has no conservator, by the person having charge of such property.

Fifth—The property of a wife, by her husband, if of sound mind; if not, by herself.

Sixth—The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

Seventh—The property of corporations whose assets are in the hands of receivers, by such receivers.

Eighth—The property of a body politic or corporate, by the president, or proper agent or officer thereof.

Ninth—The property of a firm or company, by a partner or agent thereof.

Tenth—The property of manufacturers and others in the hands of agent, by and in the name of such agent, as merchandise.

WHERE LISTED AND ASSESSED, AND WHAT HELD TO BE PERSONAL PROPERTY—MANNER OF LISTING.

7. WHERE PERSONAL PROPERTY LISTED.] § 7. Personal property, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county, town, city, village or district where the owner resides. The capital stock and franchises of corporations and persons, except as may be otherwise provided, shall be listed and taxed in the county, town, district, city or village where the principal office or place of business of such corporation or person is located in this State. If there be no principal office or place of business in this State, then at the place in this State where any such corporation or person transacts business.

8. FARM PROPERTY—OWNER NOT RESIDING ON FARM.] § 8. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: *Provided*

if the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business on such farm shall be.

9. OF MANUFACTURERS IN HANDS OF AGENTS.] § 9. The property of manufacturers and others in the hands of agents, shall be listed and assessed at the place where the business of such agent is carried on. [See §§ 6, 19, 256.

10. PURCHASER'S INTEREST IN EXEMPTED LANDS—PERSONALTY.] § 10. When real estate is exempt in the hands of the holder of the fee, and the same is contracted to be sold, the amount paid thereon by the purchaser, with the enhanced value of the investment and improvement thereon, until the fee is conveyed, shall be held to be personal property, and listed and assessed as such, in the place where the land is situated.

11. IN TRANSITU.] § 11. Personal property *in transitu* shall be listed and assessed in the county, town, city or district where the owner resides: *Provided*, if it is intended for a business, it shall be listed and assessed at the place where the property of such business is required to be listed.

12. NURSERY STOCK.] § 12. The stock of nurseries, growing or otherwise, in the hands of nurserymen, shall be listed and assessed as merchandise.

13. PERSONAL PROPERTY OF BANKS AND OTHERS.] § 13. The personal property of banks or bankers, brokers, stock jobbers, insurance companies, hotels, livery stables, saloons, eating houses, merchants and manufacturers, ferries, mining companies, and companies not especially provided for in this act, shall be listed and assessed in the county, town, city, village or district where their business is carried on, except such property as shall be liable to assessment elsewhere, in the hands of agents. All persons, companies and corporations in this State, owning steamboats, sailing vessels, wharf boats, barges and other water craft, shall be required to list the same for assessment and taxation in the county, town, city, village or district in which the same may belong or be enrolled, registered or licensed, or kept when not enrolled, registered or licensed.

14. PERSONAL PROPERTY OF GAS AND COKE COMPANIES.] § 14. The personal property of gas and coke companies, except the pipes laid down, shall be listed and assessed in the town, village, district or city where the principal works are located. Gas mains and pipes laid in roads, streets or alleys, shall be held to be personal property, and listed and assessed as such in the town, district, village or city where the same are laid.

15. PERSONAL PROPERTY OF STREET RAILROAD, PLANK ROAD, GRAVEL ROAD, TURNPIKE OR BRIDGE COMPANIES.] § 15. The personal property of street railroad, plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town, district, village or city where the principal place of business is located. The track, road or bridge shall be held to be personal property, and listed and assessed as such in the town, district, village or city where the same is located or laid.

16.] § 16. The horses, stages and other personal property of stage companies, or persons operating stage lines, shall be listed and assessed in the county, town, city or district where they are usually kept.

17.] § 17. The personal property of express or transportation companies shall be listed and assessed in the county, town, district, village or city where the same is usually kept.

18. CONSIGNEE, ONLY HIS INTEREST.] § 18. No consignee shall be required to list, for taxation, the value of any property consigned to him for the sole purpose of being stored or forwarded, except to the extent of his interest in such property.

19. LISTING ON BEHALF OF OTHERS.] § 19. Persons required to list property on behalf of others, shall list it in the same place in which they are required to list their own; but they shall list it separately from their own, specifying in each case the name of the person, estate, company or corporation to whom it belongs.

20. INTEREST ON BONDS.] § 20. Persons for themselves or others, holding bonds or stocks of any kind, the principal of which bonds or stocks has been, or may hereafter be, exempt from taxation, shall list the amount of accrued interest on such bonds, without regard to the time when the same is to be paid.

21. MONEY SECURED BY DEED.] § 21. Where a deed for real estate is held for the payment of a sum of money, such sum, so secured, shall be held to be personal property, and shall be listed and assessed as credits.

22. REMOVING, WHERE OWNERS ASSESSED.] § 22. The owner of personal property removing from one county, town, city, village or district, to another, between the first day of May and the first day of July, shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this State from another State between the first day of May and the first day of July, shall list the property owned by him on the first day of May of such year, in the county, town, city, village or district in which he resides: *Provided*, if such person has been assessed, and can make it appear to the assessor that he is held for tax of the current year on the property, in another state, county, town, city or district, he shall not be again assessed for said year. [See §§ 301-303 347.]

23. HOW PLACE OF LISTING FIXED.] § 23. In all questions that may arise under this act as to the proper place to list personal property, or when the same can not be listed as stated in this act, if between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties or places in different counties, by the Auditor of Public Accounts; and when fixed in either case, shall be as binding as if fixed by this act.

24. SCHEDULE.] § 24. Persons required to list personal property shall make out, under oath, and deliver to the assessor, at the time required, a schedule of the numbers, amounts, quantity and quality of all personal property in their possession or under their

control, required to be listed for taxation by them. It shall be the duty of the assessor to determine and fix the fair cash value of all items of personal property, including all grain on hand on the first day of May, and in assessing notes, accounts, bonds and moneys; the assessor shall be governed by the same rules of uniformity that he adopts as to value in assessing other personal property, and the assessor is hereby authorized to administer the oath required in this section; and if any person shall refuse to make such schedule under oath, then the assessor shall list the property of such person according to his best judgment and information, and shall add to the valuation of such list an amount equal to fifty per cent of such valuation, and if any person making such schedule shall swear falsely, he shall be guilty of perjury, and punished accordingly. Any person so required to list personal property who shall refuse, neglect or fail, when requested by the proper assessor, so to do, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding two hundred dollars, and the several assessors shall report any refusal to the county attorney, whose duty it is hereby made to prosecute the same. [As amended by an act approved May 31, 1879. [See §§ 301-303, 311-314, 347.]

FORM OF SCHEDULE.

25.] § 25. Such schedule, when completed by the assessor, in extending in a separate column the value of such property, shall truly and distinctly set forth:

First—The number of horses of all ages, and the value thereof.

Second—The number of cattle of all ages, and the value thereof.

Third—The number of mules and asses of all ages, and the value thereof.

Fourth—The number of sheep of all ages, and the value thereof.

Fifth—The number of hogs of all ages, and the value thereof.

Sixth—Every steam engine, including boilers, and the value thereof.

Seventh—Every fire or burglar proof safe, and the value thereof.

Eighth—Every billiard, pigeon-hole, bagatelle or other similar table, and the value thereof.

Ninth—Every carriage and wagon, of whatsoever kind, and the value thereof.

Tenth—Every watch and clock, and the value thereof.

Eleventh—Every sewing or knitting machine, and the value thereof.

Twelfth—Every piano forte, and the value thereof.

Thirteenth—Every melodeon and organ, and the value thereof.

Fourteenth—Every franchise, the description and the value thereof.

Fifteenth—Every annuity and royalty, the description and the value thereof.

Sixteenth—Every patent right, the description and the value thereof.

Seventeenth—Every steamboat, sailing vessel, wharf boat, barge or other water craft, and value thereof.

Eighteenth—The value of merchandise on hand.

Nineteenth—The value of material and manufactured articles on hand.

Twentieth—The value of manufacturers' tools, implements and machinery (other than boilers and engines, which shall be listed as such).

Twenty-first—The value of agricultural tools, implements and machinery.

Twenty-second—The value of gold or silver plate and plated ware.

Twenty-third—The value of diamonds and jewelry.

Twenty-fourth—The amount of moneys of bank, banker, broker or stock jobber.

Twenty-fifth—The amount of credits of bank, banker, broker or stock jobber.

Twenty-sixth—The amount of moneys, other than of bank, banker, broker or stock jobber.

Twenty-seventh—The amount of credits other than of bank, banker broker or stock jobber.

Twenty-eighth—The amount and value of bonds or stocks.

Twenty-ninth—The amount and value of shares of capital stock of companies and associations not incorporated by the laws of this State.

Thirtieth—The value of property such person is required to list as a pawnbroker.

Thirty-first—The value of property of companies and corporations other than property hereinbefore enumerated.

Thirti-second—The value of bridge property.

Thirty-third—The value of property of saloons and eating houses.

Thirty-fourth—The value of household or office furniture and property.

Thirty-fifth—The value of investments in real estate and improvements thereon required to be listed under this act.

Thirty-sixth—The value of all other property required to be listed.

26. WHEN ASSESSOR MAY EXAMINE UNDER OATH AND LIST PROPERTY.] § 26. That whenever the assessor shall be of opinion that the person listing property for himself, or for any other person, company or corporation, has not made a full, fair and complete schedule of such property, he may examine such person under oath in regard to the amount of the property he is required to schedule, and for that purpose he is authorized to administer oaths; and if

such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person, or his principal, according to his best judgment and information. If the person so examined shall swear falsely, he shall be guilty of perjury, and punished accordingly. [See § 83.

RULES FOR LISTING CREDITS.

27. WHAT DEBTS DEDUCTED FROM CREDITS.] § 27. In making up the amount of credits which any person is required to list for himself, or for any other person, company or corporation, he shall be entitled to deduct from the gross amount of credits the amount of all *bona fide* debts owing by such person, company or corporation, to any other person, company or corporation, for a consideration received; but no acknowledgment of indebtedness not founded on actual consideration, believed when received to have been adequate, and no such acknowledgment made for the purpose of being so deducted, shall be considered a debt within the meaning of this section; and so much only of any liability, as surety for others, shall be deducted as the person making out the statement believes he is legally and equitably bound and will be compelled to pay, on account of the inability or insolvency of the principal debtor; and if there are other sureties who are able to contribute, then only so much as the surety in whose behalf the statement is made will be bound to contribute: *Provided*, that nothing in this section shall be so construed as to apply to any bank, company or corporation exercising banking powers or privileges, or to authorize any deductions allowed by this section from the value of any other item of taxation than credits.

28. WHAT DEBTS NOT DEDUCTED.] § 28. No person, company or corporation shall be entitled to any deduction from the amount of any bonds, stocks or money loaned, or on account of any bond, note or obligation of any kind given to any insurance company on account of premiums or policies, nor on account of any unpaid subscription to any religious, literary, scientific or charitable institution or society, nor on account of any subscription to or installment payable on the capital stock of any company, whether incorporated or unincorporated.

29. DEDUCTIONS VERIFIED BY OATH—PERJURY—FINES—STATEMENTS PRESERVED.] § 29. In all cases where deductions are claimed from credits, the assessor shall require that such deductions be verified by the oath of the person, officer or agent claiming the same; and any such person, officer or agent knowingly or wilfully making a fraudulent statement of such deductions claimed, so verified by affidavit, shall be liable to a fine of not less than one hundred dollars nor more than one thousand dollars, in addition to all damages sustained by the State, county or other local corporation, to be recovered in any proper form of action in any court of competent jurisdiction, in the name of the People of the State of Illinois. Such fines, when recovered, shall be paid into the county treasury, and the damages when collected shall be paid to whom they belong. The

assessor shall preserve the statement of deductions thus claimed, so verified by affidavit, and when he returns the assessment books shall file the same with the county clerk, to be kept on file in his office for two years, and at the expiration of such time said statement of deductions shall be destroyed by said clerk, but in the meantime shall be subject only to the inspection of officers charged with the execution of this law.

RULES FOR LISTING STOCK OF MUTUAL BUILDING, LOAN AND HOMESTEAD ASSOCIATIONS.

SECTION 1. *Be it enacted by the People of the State of Illinois represented in the General Assembly:* That an Act entitled "An Act for the assessment of property and for the levy and collection of taxes" (approved March 30, 1872, in force July 1, 1872), be and the same is hereby amended by adding thereto the following, to be numbered section 29a, section 29b, section 29c, section 29d.

29a. SHARES OF STOCK—WHEN AND HOW ASSESSED.] § 29a. The stockholders of every Mutual Building, Loan and Homestead Association for the purpose of building and improving homesteads, and loaning money to the members thereof only, whether such association is organized under the laws of this State or of any other state or territory of the United States, shall list for taxation with the local assessor where such stockholders reside the number of shares of stock of such association owned by them respectively and the value thereof on the first day of May in each year, and the same shall be assessed against such stockholders, and the taxes thereon collected in the same manner as on other personal property. [See §§ 301-303, 347..

29b. WHEN STOCKHOLDERS RESIDE OUT OF STATE.] § 29b. The shares of stock of all stockholders residing without this State of such associations shall be assessed by the local assessor where such associations are located, and, for the purpose of collecting the taxes thereon, a lien is hereby created upon such stock.

29c. MODE OF DETERMINING VALUE OF STOCK.] § 29c. In determining the value of such stock for the purpose of taxation, the value of the real estate owned by such association shall be first deducted from their assets, and such real estate shall be assessed in the manner now provided by law.

29d. SHARES OF STOCK—HOW ASSESSED—EMERGENCY.] § 29d. The shares of stock and property of every such Mutual Building, Loan and Homestead Association shall be assessed as herein provided and not otherwise.

WHEREAS, assessments are required to be made between the first day of May and the first day of July, 1895, therefore an emergency exists, and this act shall take effect and be in force from and after its passage.

Added by act approved and in force April 30, 1895.

RULES FOR LISTING AND VALUING THE PROPERTY AND BUSINESS OF
BANKS, BANKERS, BROKERS, AND STOCK JOBBERS.

30.] § 30. Every bank (other than a national bank), banker, broker or stock jobber, shall, at the time fixed by this act for listing personal property, make out and furnish the assessor a sworn statement, showing:

First—The amount of money on hand or in transit.

Second—The amount of funds in the hands of other banks, bankers, brokers, or others, subject to draft.

Third—The amount of checks or other cash items, the amount thereof not being included in either of the preceding items.

Fourth—The amount of bills receivable, discounted or purchased, and other credits due or to become due, including accounts receivable, and interest accrued but not due, and interest due and unpaid.

Fifth—The amount of stocks and bonds of every kind, and shares of capital stock or joint stock of other companies or corporations, held as an investment or any way representing assets.

Sixth—All other property appertaining to said business, other than real estate (which real estate shall be listed and assessed as other real estate is listed and assessed under this act).

Seventh—The amount of all deposits made with them by other parties.

Eighth—The amount of all accounts payable, other than current deposit accounts.

Ninth—The amount of bonds and other securities exempt by law from taxation, specifying the amount and kind of each, the same being included in the preceding fifth item.

The aggregate amount of the first, second and third items in said statement shall be listed as moneys. The amount of the sixth item shall be listed the same as other similar personal property is listed under this act. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item of said statement, and the amount of the remainder, if any, shall be listed as credits. The aggregate amount of the ninth item shall be deducted from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

PAWNBROKER.

31.] § 31. Every person or company engaged in the business of receiving property in pledge, or as security for money or other thing advanced to the pawner or pledger, shall be held to be a pawnbroker, and shall, at the time required by this act, return, under oath, the value of all property pledged and held by him, as a pawnbroker, on hand on the first day of May, annually, and taxes shall be charged upon the fair cash value of such property, to such pawnbroker, the same as other property. [see §§ 301-303, 347.]

RULES FOR LISTING CAPITAL STOCK OF CORPORATIONS AND FRANCHISES
OF PERSONS.

32.] § 32. Bridges, express, ferry, gravel road, gas, insurance, mining, plank road, stage, steamboat, street railroad, transportation, turnpike and all other companies and associations incorporated under the laws of this State, other than banks organized under any special or general law of this State, and the corporations required to be assessed by the local assessors, as hereinbefore provided, shall, in addition to the other property required by this act to be listed, make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly:

First—The name and location of the company or association.

Second—The amount of capital stock authorized, and the number of shares into which such capital stock is divided.

Third—The amount of capital stock paid up.

Fourth—The market value, or if no market value, then the actual value of the shares of stock.

Fifth—The total amount of all indebtedness except the indebtedness for current expenses, excluding from such expenses the amount paid for the purchase or improvement of property.

Sixth—The assessed valuation of all its tangible property.

Such schedule shall be made in conformity to such instruction and forms as may be prescribed by the Auditor of Public Accounts. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information which he can obtain. [As amended by act approved and in force June 19, 1893.]

33. SCHEDULE RETURNED—FORWARDED TO AUDITOR—STATE BOARD OF EQUALIZATION TO ASSESS CAPITAL STOCK.] § 33. Such statements shall be scheduled by the assessor; and such schedule, with the statements so scheduled, shall be returned by the assessor to the county clerk. Said clerk shall, at the time he makes his report of assessment, forward to the Auditor all such schedules and statements so returned to him. The Auditor shall, annually, on the meeting of the State Board of Equalization, lay before said board the schedules and statements herein required to be returned to him; and said board shall value and assess the capital stock of such companies or associations in the manner provided in this act.

34. FRANCHISE TO BE LISTED AND VALUED.] § 34. Every person owning or using a franchise granted by any law of this State, shall, in addition to his other property, list the same as personal property, giving the total value thereof.

STATE AND NATIONAL BANKS.

35. HOW ASSESSED AND TAXED.] § 35. The stockholders in every bank located within this State, whether such bank has been organized under the banking laws of this State or of the United States, shall be assessed and taxed on the value of their shares of stock therein, in the county, town, district, village or city where such bank or banking association is located, and not elsewhere, whether such stockholders reside in such place or not. Such shares shall be listed and assessed with regard to the ownership and value thereof, as they existed on the first day of May, annually, subject, however, to the restriction that taxation of such shares shall not be at a greater rate than is assessed upon any other moneyed capital in the hands of individual citizens of this State, in the county, town, district, village or city where such bank is located. The shares of capital stock of national banks not located in this State, held in this State, shall not be required to be listed under the provision of this act. [See § 301-303, 347.]

36. LIST OF STOCKHOLDERS TO BE KEPT, ETC.] § 36. In each such bank there shall be kept, at all times, a full and correct list of names and residences of its stockholders, and of the number of shares held by each; which list shall be subject to the inspection of the officers authorized to assess property for taxation; and it shall be the duty of the assessor to ascertain and report to the county clerk a correct list of the names and residences of all stockholders in any such bank, with the number and assessed value of all such shares held by each stockholder.

37. SHARES LISTED IN NAMES OF OWNERS—TAX EXTENDED.] § 37. The county clerk, to whom such returns are made, shall enter the valuation of such shares in the tax lists, in the names of the respective owners of the same, and shall compute and extend taxes thereon the same as against the valuation of other property in the same locality.

38. HOW TAXES ON SHARES COLLECTED—LIEN.] § 38. The collector of taxes, and the officer or officers authorized to receive taxes from the collector, may, all or either of them, have an action to collect the tax assessed on any share or shares of bank stock from the avails of the sale of such share or shares; and the tax against such share or shares shall be and remain a lien thereon till the payment of said tax.

39. DIVIDENDS TO BE HELD FOR TAXES—SHARES SOLD.] § 39. For the purpose of collecting such taxes, it shall be the duty of every such bank, or the managing officer or officers thereof, to retain so much of any dividend or dividends, belonging to such stockholders, as shall be necessary to pay any taxes levied upon their shares of stock, respectively, until it shall be made to appear to such bank or its officers that such taxes have been paid; and any officer of any such bank who shall pay over or authorize the paying over of any such dividend or dividends, or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax;

and if the said tax shall not be paid, the collector of taxes where said bank is located shall sell said share or shares to pay the same, like other personal property. And in case of sale, the provisions of law in regard to the transfer of stock, when sold on execution, shall apply to such sale.

MANNER OF LISTING AND VALUING THE PROPERTY OF RAILROADS.

40. SCHEDULES—1ST MAY.] § 40. Every person, company or corporation owning, operating or constructing a railroad in this State, shall return sworn lists or schedules of the taxable property of such railroad, as hereinafter provided. Such property shall be listed and assessed with reference to the amount, kind and value, on the first day of May of the year in which it is listed. [See §§ 301-303, 347.]

41. THE TIME OF FILING SCHEDULE—FORM OF SAME.] § 41. They shall, in the month of May of the year eighteen hundred and seventy-three, and at the same time in each year thereafter when required, make out and file with the county clerks of the respective counties in which the railroad may be located, a statement or schedule showing the property held for right of way, and the length of the main and all side and second tracks and turnouts in such county, and in each city, town and village in the county, through or into which the road may run, and describing each tract of land, other than a city, town or village lot, through which the road may run, in accordance with the United States surveys, giving the width and length of the strip of land held in each tract, and the number of acres thereof. They shall also state the value of improvements and stations located on the right of way. New companies shall make such statement in May next after the location of their roads. When such statement shall have been once made, it shall not be necessary to report the description as hereinbefore required, unless directed so to do by the county board, but the company shall, during the month of May, annually, report the value of such property by the description set forth in the next section of this act, and note all additions or changes in such right of way, as shall have occurred. [See §§ 301-303, 347.]

42. "RAILROAD TRACK"—DESCRIPTION OF.] § 42. Such right of way, including the superstructure of main, side or second track and turnouts, and the stations and improvements of the railroad company on such right of way, shall be held to be real estate for the purposes of taxation, and denominated "railroad track," and shall be so listed and valued: and shall be described in the assessment thereof as a strip of land extending on each side of such railroad track, and embracing the same, together with all the stations and improvements thereon, commencing at a point where such railroad track crosses the boundary line in entering the county, city, town or village, and extending to the point where such track crosses the boundary line leaving such county, city, town or village, or to the point of termination in the same, as the case may be, containing . . . acres, more or less (inserting name of county, township, city, town or village,

boundary line of same, and number of acres, and length in feet,) and when advertised or sold for taxes, no other description shall be necessary.

43. HOW "RAILROAD TRACK" LISTED AND ASSESSED.] § 43. The value of the "railroad track" shall be listed and taxed in the several counties, towns, villages, districts and cities, in the proportion that the length of the main track in such county, town, village, district or city bears to the whole length of the road in this State, except the value of the side or second track, and all turnouts, and all station houses, depots, machine shops or other buildings belonging to the road, which shall be taxed in the county, town, village, district or city in which the same is located.

44. "ROLLING STOCK"—SCHEDULE.] § 44. The movable property belonging to a railroad company shall be held to be personal property, and denominated, for the purpose of taxation, "rolling stock." Every person, company or corporation, owning, constructing or operating a railroad in this State, shall, in the month of May, annually, return a list or schedule, which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping and dining cars, express cars, baggage cars, house cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars. [see §§ 301.303, 347.]

45. HOW "ROLLING STOCK" LISTED AND TAXED.] § 45. The rolling stock shall be listed and taxed in the several counties, towns, villages, districts and cities, in the proportion that the length of the main track, used or operated in such county, town, village, district or city, bears to the whole length of the road used or operated by such person, company or corporation, whether owned or leased by him or them in whole or in part. Said list or schedule shall set forth the number or miles of main track on which said rolling stock is used in the State of Illinois, and the number of miles of main track on which said rolling stock is used elsewhere.

46. PERSONAL AND REAL ESTATE OTHER THAN "ROLLING STOCK" AND "RAILROAD TRACK"—WHERE LISTED.] § 46. The tools and materials for repairs, and all other personal property of any railroad, except "rolling stock," shall be listed and assessed in the county, town, village, district or city, wherever the same may be on the first day of May. All real estate, including the stations and other buildings and structures thereon, other than that denominated "railroad track," belonging to any railroad, shall be listed as lands or lots, as the case may be, in the county, town, village, district or city where the same are located.

47. HOW SUCH OTHER PERSONAL AND REAL PROPERTY TO BE ASSESSED.] § 47. The county clerk shall return to the assessor of the town or district, as the case may require, a copy of the schedule or list of the real estate (other than "railroad track,") and of the personal property (except "rolling stock,") pertaining to the railroad; and such real and personal property shall be assessed by the assess-

or. Such property shall be treated in all respects, in regard to assessment and equalization, the same as other similar property belonging to individuals; except that it shall be treated as property belonging to railroads, under the terms "lands," "lots" and personal property." [see §§ 301-303, 347.]

48. RAILROAD RETURNS TO AUDITOR.] § 48. At the same time that the lists or schedules are hereinbefore required to be returned to the county clerks, the person, company or corporation, running, operating or constructing any railroad in this State, shall return to the Auditor of Public Accounts sworn statements or schedules as follows:

First—Of the property denominated "railroad track," giving the length of the main and side or second tracks and turnouts, and showing the proportions in each county, and the total in the State.

Second—The "rolling stock," giving the length of the main track in each county, the total in this State, and the entire length of the road.

Third—Showing the number of ties in track per mile, the weight of iron or steel per yard, used in main and side tracks; what joints or chairs are used in track; the ballasting of road, whether gravel or dirt; the number and quality of buildings or other structures on "railroad track;" the length of time iron in track has been used, and the length of time the road has been built.

Fourth—A statement or schedule showing:

1. The amount of capital stock authorized, and the number of shares into which such capital stock is divided.
2. The amount of capital stock paid up.
3. The market value, or if no market value, then the actual value of the shares of stock.
4. The total amount of indebtedness, except for current expenses for operating the road.
5. The total listed valuation of all its tangible property in this State.

Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the Auditor of Public Accounts.

49. NEGLECT TO RETURN.] § 49. If any person, company or corporation, owning, operating or constructing any railroad, shall neglect to return to the county clerks the statements or schedules required to be returned to them, the property so to be returned and assessed by the assessor, shall be listed and assessed as other property. In case of failure to make returns to the Auditor, as hereinbefore provided, the Auditor, with the assistance of the county clerks and assessors, when he shall require such assistance, shall ascertain the necessary facts, and lay the same before the State Board of Equalization. In case of failure to make said statements, either to the county clerk or Auditor, such corporation, company or person shall forfeit, as a penalty, not less than one thousand nor more than

ten thousand dollars for each offense, to be recovered in any proper form of action, in the name of the People of the State of Illinois, and paid into the State treasury.

50. SCHEDULES—BOARD TO ASSESS RAILROAD PROPERTY.] § 50. The Auditor shall annually, on the meeting of the State Board of Equalization, lay before said board the statements and schedules herein required to be returned to him, and said board shall assess such property in the manner hereinbefore provided.

51. RAILROAD TAX BOOK—EXTENDING AND COLLECTING TAX.] § 51. The county clerk shall procure, at the expense of the county, a record book, properly ruled and headed, in which to enter railroad property of all kinds, as listed for taxation, and shall enter the valuations as assessed, corrected and equalized, in the manner provided by this act; and against such assessed, corrected or equalized valuation, as the case may require, the county clerk shall extend all the taxes thereon, for which said property is liable; and at the proper time fixed by this act for delivering tax books to the county collector, the clerk shall attach a warrant under his seal of office, and deliver said book to the county collector, upon which the said county collector is hereby required to collect the taxes therein charged against railroad property, and pay over and account for the same in the manner provided in other cases. Said book shall be returned by the collector, and be filed in the office of the county clerk for future use.

52. DESCRIPTION OF PLATTED LAND.] § 52. When any railroad company shall make or record a plat of any contiguous lots or parcels of land belonging to it, the same may be described as designated on such plat.

TELEGRAPH COMPANIES—RETURN.

53. SCHEDULE.] § 53. Any person, company or corporation, using or operating a telegraph line in this State, shall, annually, in the month of May, return to the Auditor of Public Accounts a schedule or statement as follows:

First—The amount of capital stock authorized, and the number of shares into which such capital stock is divided.

Second—The amount of capital stock paid up.

Third—The market value, or, if no market value, then the actual value of the shares of stock.

Fourth—The total amount of all indebtedness, except current expenses for operating the line.

Fifth—The length of the line operated in each county, and the total in the State.

Sixth—The total assessed valuation of all its tangible property in this State.

Such schedules shall be made in conformity to such instructions and forms as may be prescribed by the Auditor of Public Accounts, and with reference to amounts and values on the first day of May of the year for which the return is made. [Sec §§ 301-303, 347.

54. BOARD OF EQUALIZATION TO ASSESS—HOW TAX COLLECTED.] § 54. The Auditor shall annually, on the meeting of the State Board of Equalization, lay before said board the statement or schedule herein required to be returned to him; and said board shall assess the capital stock of such telegraph company in the manner hereinafter provided. The tax charged on the capital stock of telegraph companies shall be placed in the hands of county collectors, in a book provided for that purpose, the same as is required for railroad property, and may be included in same book with railroad property.

55. OFFICE FURNITURE, ETC.—HOW LISTED AND ASSESSED.] § 55. The office furniture and other personal property of telegraph companies shall be listed and assessed in the county, town, district, village or city where the same is used or kept.

PENALTY.

56. FALSE SCHEDULE, ETC.] § 56. If any person or corporation shall give a false or fraudulent list, schedule or statement, required by this act, or shall fail or refuse to deliver to the assessor, when called on for that purpose, a list of the taxable personal property which he is required to list under this act, he or it shall be liable to a penalty of not less than ten dollars nor more than two thousand dollars, to be recovered in any proper form of action, in the name of the People of the State of Illinois, on the complaint of any person. Such fine, when collected, to be paid into the county treasury.

57. PERJURY.] § 57. Whoever shall wilfully make a false list, schedule or statement, under oath, shall, in addition to the penalty provided in the preceding section, be liable as in the case of perjury.

REAL PROPERTY—AS OF WHAT TIME LISTED—WHO LIABLE FOR TAX.

58. REAL PROPERTY—LISTED MAY 1ST.] § 58. All real property in this State, subject to taxation under this act, including real estate becoming taxable for the first time, shall be listed to the owners thereof, by such owners, their agents, county clerks or assessors, or the county board, and assessed for the year one thousand eight hundred and eighty-one, and yearly thereafter, with reference to the amount owned on the first day of May in each year, including all property purchased on that day: *Provided*, that no assessment of real property shall be considered as illegal by reason of the same not being listed or assessed in the name of the owners thereof. [As amended by an act approved June 2, 1881. [See §§ 301-303, 347.]

59. OWNER ON 1ST MAY LIABLE.] § 59. The owner of property on the first day of May in any year, shall be liable for the taxes of that year. The purchaser of property on the first day of May shall be considered as the owner on that day. [See §§ 301-303, 347.]

60. LEASEHOLD INTEREST IN EXEMPTED LANDS.] § 60. When real estate, which is exempt from taxation, is leased to another whose property is not exempt, and the leasing of which does not make the

real estate taxable, the leasehold estate and the appurtenances shall be listed as the property of the lessee thereof, or his assignee, as real estate. [See §§ 301-303, 347.]

61. WHEN CERTAIN LANDS BECOME TAXABLE.] § 61. Government lands entered or located on or prior to the first day of May, shall be taxable for that year, and annually thereafter. School lands and lots sold shall be taxable in like manner as government lands. Lands and lots sold by the trustees of the Illinois and Michigan canal shall be taxable from and after the time the full payment therefor is made. Illinois Central railroad lands and lots shall be taxable from and after the time the last payment becomes due. Swamp lands and lots shall become taxable whenever the county sells, conveys or agrees to convey its title; *Provided*, that canal, Illinois Central and swamp lands and lots shall be, in other respects, governed, as to the time of becoming taxable, the same as government lands. [See §§ 301-303, 347.]

SUBDIVIDING.

62. OWNER TO PLAT—RECORD—DESCRIPTION.] § 62. In all cases where any tract or lot of land is divided into parcels, so that it can not be described without describing it by metes and bounds, it shall be the duty of the owner to cause such land to be surveyed and platted into lots. Such plat shall be certified and recorded. The description of real estate, in accordance with the number and description set forth in the plat, aforesaid, shall be deemed a good and valid description of the lot or parcel of land so described.

63. OWNER NEGLECTING—COUNTY CLERK TO CAUSE PLAT, ETC.] § 63. If the owner of any such tract or lot shall refuse or neglect to cause such survey to be made within thirty (30) days after having been notified by the county clerk, by publication of a notice in a newspaper in the county, having general circulation, at least three times, said clerk shall cause such survey to be made and recorded; and the expenses of the publication of such notice and of making such survey shall be added to the tax levied on such real property, and when collected, shall be paid, on demand to the persons to whom it is due. [As amended by an act approved May 31, 1879.]

HOW LISTED AS BETWEEN COUNTIES.

64. § 64. Any tract of land, not exceeding one-sixteenth of a section, shall be listed in the county where the greater part thereof is situated. When any such tract of land shall be situated equally in two counties, the Auditor shall determine in which county it shall be listed. If there be several tracts similarly situated, the Auditor shall apportion them equally between the counties as nearly as practicable. County clerks may have the actual contents of such tracts lying in their respective counties, surveyed, platted and recorded, in the manner provided for in other cases.

HOW LISTED AS BETWEEN TOWNS.

65.] § 65. The foregoing rule shall apply to lands lying in different towns: *Provided*, the county clerk shall act in said cases, instead of the Auditor.

MAKING AND DELIVERY OF ASSESSMENT BOOKS AND BLANKS.

66. HOW PROPERTY TO BE LISTED—WHAT BOOKS TO CONTAIN.]

§ 66. The county clerk shall make up for the several towns or districts in his county, in books to be provided for that purpose, the lists of lands and lots to be assessed for taxes. When a whole section, half section, quarter section, or half quarter section, belongs to one owner, it shall, at the request of the owner or his agent, be listed as one tract, and when all lots in the same block belong to one owner, they shall, at the request of the owner or his agent, be listed as a block. When several adjoining lots in the same block belong to the same owner, they shall, at the request of the owner or his agent, be included in one description: *Provided*, that when any tract or parcel of real estate is situated in more than one town, or in more than one school, road or other district, or is situated and assessed, in any drainage district, for drainage purposes, the portion thereof in each town or district shall be listed separately, and the lands in any drainage district shall be listed corresponding, as near as may be, to the respective sub-divisions and descriptions in the latest roll of such drainage district. Said clerk shall enter in the proper column, opposite the respective tracts or lots, the name of the owner thereof, so far as he shall be able to ascertain the same. Said books shall contain columns in which may be shown the number of acres or lots improved, and the value thereof; the number of acres or lots not improved, and the value thereof; the total value; and such other columns as may be required. [As amended by an act approved and in force June 26, 1885.] See § 283; also, see ch. 5, § § 28-31. [See § 304.

67. BOOKS TO BE BY TOWNSHIPS—WHEN SEPARATE BOOKS FOR CITIES, ETC.]

§ 67. The books for the assessment of property in counties not under township organization shall be made up by congressional townships, but parts or fractional townships, less than full townships, may be added to full townships, at the discretion of the county board. In counties under township organization, said books shall be made to correspond with the organized townships. Separate books shall be made for the assessment of property and the collection of all taxes and special assessments thereon, within the corporate limits of cities, towns and villages, if ordered by the county board. [See § 304.

68. LISTS COMPARED.] § 68. The county clerk shall cause such lists to be carefully compared with the lists of taxable real property on file in his office. [See § 304.

69. BOOKS READY BY FIRST OF MAY.] § 69. The county clerk shall cause such assessment books, and all blanks necessary to be used by the assessor in the assessment of real and personal

property, to be in readiness for delivery to the assessor on or before the first day of May in each year. [As amended by an act approved June 2, 1881. [See § 304.]

70. ASSESSORS TO CALL FOR BOOKS BY FIRST OF MAY.] § 70. It shall be the duty of each county, town or district assessor to call on the county clerk on or before the first day of May each year, and receive the necessary books and blanks for the assessment of property, and the failure of any assessor so to do shall be deemed sufficient cause to declare his office vacant, and for the appointment of a successor. [As amended by an act approved June 2, 1881.] [See § 282. [See also § 305.]

71. OTHER LANDS.] § 71. If, after the delivery of such books to the assessor in any year, the clerk shall receive an abstract showing the entry of any lands or lots not contained in such books, it shall be his duty to furnish a list of the same to the proper assessor within five days after such abstract is received.

APPOINTMENT OF ASSESSORS AND DEPUTY ASSESSORS.

72. IN COUNTIES NOT UNDER TOWNSHIP ORGANIZATION.] § 72. Until provision is made by law for the election of the county assessor in counties not under township organization, the county board in said counties shall annually appoint some suitable and competent person as county assessor, and the person so appointed shall hold his office for one year, subject, however, to all fines, penalties and removal from office provided for in this act. A vacancy from any cause in the office of assessor shall be filled by appointment by said board. [See ch. 46; § 22. [See also § 295-316.]

73. DEPUTIES.] § 73. If any assessor, for any cause whatever, shall be unable to perform the duties required of him within the time designated by law, he may, by and with the advice and consent of the chairman of the county board, or board of town auditors, as the case may require, appoint one or more suitable persons to act as deputies to assist him in making the assessment, and may designate the district, or portion of the township, county, city, village or town in which such deputy or deputies are authorized to list and assess property. Such deputy assessors shall make their returns to the assessor. [See §§ 295-316.]

OATH AND DUTIES OF ASSESSORS—ASSESSMENT OF REAL AND PERSONAL PROPERTY.

74. OATH.] § 74. Every assessor or deputy assessor, before entering upon the duties of his office, shall take and subscribe the oath required by the constitution. [See § 298.]

75. FAILURE TO TAKE OATH.—VACANCY.] § 75. If any assessor shall fail to take the oath required by this act, his office shall become vacant; and in such case, or in case the office of assessor is vacant for any cause, the county board or town board, as the case

may be, shall fill the vacancy by the appointment of some suitable person, who shall qualify and discharge the duties of such assessor till the office is otherwise filled, as required by law. [See § 298.]

76. HOW AND WHEN REAL ESTATE ASSESSED.] § 76. Assessors shall, between the first day of May and the first day of July of each year, actually view and determine, as near as practicable, the fair cash value of each tract or lot of land listed for taxation, and set down in proper columns, in the book furnished him, the value of each tract or lot improved, the value of each tract or lot not improved, and the total value. He shall also set down, in separate columns, the number of acres in wheat, corn, oats, meadow and other field products, in enclosed pastures, orchards and woodlands, whether inclosed or not, in that year. [As amended by an act approved June 2, 1881.] [For further duties, see §§ 28-30, ch. 5, R. S.] [See also §§ 306-308 347.]

77. OTHER LANDS ADDED.] § 77. If the assessor finds that any real estate subject to taxation, or special assessment, has not been returned to him by the clerk, or if returned, has not been described in the subdivisions, or manner required by section sixty-six of this act, he shall correct and return to the clerk; and shall list and assess such property in the manner required by law. [As amended by an act approved and in force June 26, 1885.] [See § 276.]

78. HOW PERSONAL PROPERTY ASSESSED.] § 78. The assessor or his deputy shall also, between the first day of May and July, proceed to take a list of the taxable personal property in his county, town, or district, and assess the value thereof in the manner following, to-wit: He shall call at the office, place of doing business, or residence of each person required by this act to list property, and list his name, and shall require such person to make a correct statement of his taxable property in accordance with the provisions of this act; and the person listing the property shall enter a true and correct statement of such property in the form prescribed by this act, which shall be signed and sworn to, to the extent required by this act, by the person listing the property, and delivered to the assessor; and the assessor shall thereupon assess the value of such property and enter the same in his books: *Provided*, if any property is listed or assessed on or after the first day of July, and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time. [See §§ 309-312, 347.]

79. WHEN OWNER, ETC., SICK OR ABSENT.] § 79. If any person required by this act to list property shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office or usual place of residence or business of such person a written or printed notice, requiring such person to make out and leave at the place named by said assessor, on or before some convenient day named therein, the statement or schedule required by this act. The date of leaving such notice and the name of the person required to list the property shall be carefully noted by the assessor in a book to be kept for that purpose.

80. EXAMINATION UNDER OATH—WITNESS.] § 80. The assessor may examine on oath any person whom he may suppose to have knowledge of the amount or value of the personal property which the person so refusing is required to list. The assessor may take any proper form of action to compel the attendance of a witness.

81. SCHOOL DISTRICT TO BE DESIGNATED.] § 81. It shall be the duty of assessors, when making assessments of personal property, to designate the number of school district or school districts in which each person assessed is liable for tax; which designation shall be made by writing the number of the district opposite each assessment in a column provided for that purpose in the assessment book.

82. WHEN PROPERTY IN SEVERAL DISTRICTS.] § 82. When the personal property of any person is assessable in several school districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount. [see § 23.]

83. WHEN ASSESSOR TO FIX VALUE.] § 83. In all cases of failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property, and assess the same as he believes to be the fair amount and value thereof. [see § 26.]

84. OWNER MAY REQUIRE LIST OF VALUATION.] § 84. The assessor, when requested, shall deliver to the person assessed a copy of the statement of property hereinbefore required, showing the valuations of the assessor of property so listed; which copy shall be signed by the assessor. [see § 321.]

85. ASSESSOR TO USE FORMS.] § 85. Assessors, in the execution of their duties, shall use the forms and pursue the instructions which shall from time to time be transmitted to them by the Auditor, or that may be furnished to them by the county clerk or other officer in pursuance of law.

REVIEW OF ASSESSMENT BY TOWN BOARD, IN COUNTIES UNDER TOWNSHIP ORGANIZATION.

86. REVIEW OF ASSESSMENT—TIME—PROCEEDINGS.] § 86. In counties under township organization the assessor, clerk and supervisor of the town shall meet on the fourth Monday of June for the purpose of revising the assessment of property in such town. And on the application of any person considering himself aggrieved or who shall complain that the property of another is assessed too low, they shall revise the assessment and correct the same as shall appear to them just. No complaint that another is assessed too low shall be acted upon until the person so assessed or his agent shall be notified in writing of such complaint, if a resident of the county.

Any two of such officers meeting are authorized to act, and they may adjourn from day to day upon notifying those present of the date to which they adjourn, until they shall have finished the hearing of all cases presented to them.

Property assessed after the fourth Monday of June, and all other property whereof the owner or his agent has made application to the town board to have the assessment on the same revised as provided by this section, and has given notice in writing to said board that he will appeal from its decision to the county board, shall be subject to complaint to the county board, and the county board shall revise and correct the assessment upon the same upon application of the owner or his agent, as provided by section 97 of this act, and if it shall appear that the same has been assessed higher in proportion than other lands in the same neighborhood, the county board shall revise and correct the same and make such reduction in said assessment as shall be just and right. [As amended by act approved June 17, 1891. In force July 1, 1891. [See §§ 317-338.]

87. NOTICE OF MEETING.] § 87. The assessor shall cause at least ten days' previous notice of the time and place of such meeting to be given, by posting notices in at least three public places in such town. [See §§ 317-338.]

88. FAILURE NOT TO VITIATE, EXCEPT, ETC.] § 88. The failure to give such notice or hold said meeting shall not vitiate such assessment, except as to the excess of valuation or tax thereon shown to be unjustly made or levied. [See §§ 191, 280, 283.]

RETURN OF ASSESSOR TO COUNTY CLERK.

89. ASSESSOR TO ADD UP COLUMNS, ETC.] § 89. The assessor shall add up and note the aggregate of each column in his assessment books, of real and personal property; and shall also add in each book, under proper headings, a tabular statement, showing the footings of the several columns upon each page; and shall add up and set down under the respective headings the total of the several columns. When an assessor returns several assessment books of real or personal property, he shall, in addition to the tabular statement herein required, return a statement, in like form, showing the totals of all the books. [As amended by an act approved June 2, 1881.]

90. RETURN.] § 90. The assessor shall, on or before the first day of July of the year for which the assessment is made, return his assessment books to the county clerk, verified by his affidavit, substantially in the following form:

STATE OF ILLINOIS, }
County. } ss.

I, ... assessor of do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or "personal property," as the case may be), subject to taxation in, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is, in each case, the fair cash value of such property, to the best of my knowledge and belief (where the assessment has been corrected by a town board, "except as corrected by the town board"), and that the footings of the several columns in said book, and tabular statement returned herewith, are correct, as I verily believe.

[As amended by an act approved June 2, 1881.] See § 280; also ch. 5, §§ 28-31, R. S. [See also § 315.]

—3 R. L.

91. SCHEDULES AND STATEMENTS DELIVERED, ETC.] § 91. The assessor shall at the same time deliver to the county clerk all the schedules and statements of personal property which shall have been received by him, indorsed with the name of the person whose property is listed, and arranged in alphabetical order; and the clerk shall preserve the same in his office for two years thereafter. [See § 322.]

92. BOOKS OPEN TO INSPECTION—DELIVERY TO TOWN CLERKS.] § 92. The several assessment books shall be filed in the office of the county clerk, and there remain open to the inspection of all persons: *Provided*, that the county clerk shall, in the month of April, deliver to the town clerks of the several towns in the county the assessment books of their respective towns for the previous year; such books to be returned by the town clerks to the county clerk's office before the first of July of the same year. [As amended by an act approved June 2, 1881.] [See § 280.]

PAY OF ASSESSORS AND DEPUTY ASSESSORS.

93. HOW FIXED AND PAID.] § 93. The pay of assessors and deputy assessors shall, from time to time, in counties not under township organization, be determined and fixed by the county board, and in counties under township organization, by the town board of auditors. Such pay shall be for the time necessarily employed in making the assessment, to be paid county assessors and their deputies out of the county treasury, and town assessors and their deputies out of the town treasury. [See ch. 139, § 130; ch. 34, § 38; ch. 53, § 36.] [See also § 296.]

94. DETAILED ACCOUNT OF TIME—NOT TO BE PAID UNTIL, ETC.] § 94. Assessors and deputy assessors shall make out their accounts in detail, giving the date of each day which they shall have been employed, which account they shall verify under oath. The assessor shall not be entitled to compensation until he shall have filed the lists, schedules, statements and books appertaining to the assessment of property for such year, in the office of the county clerk, the books to be accurately made and added up. An assessor or deputy assessor shall not be entitled to pay unless he has performed the labor and made return in strict compliance with law. [See § 296.]

DUTIES OF CLERK ON RETURN OF ASSESSMENT BOOKS.

95. CLERK TO CORRECT ERRORS, ETC.] § 95. The clerk, upon receipt of the assessment books of real property, shall correct all errors of whatsoever kind which he may discover, and add the name of the owner, if known, when the same does not already appear, and the description of all real property which has been omitted by the assessor, and is liable to taxation. [See § 276.]

96. FURTHER CORRECTIONS.] § 96. If the assessor has listed and assessed any real property not returned by the auditor to the clerk, the clerk shall immediately advise the auditor thereof, who shall ascertain if the same is taxable, and advise the clerk. If taxable, the clerk shall enter the same in the list of taxable property in his office; if not, he shall correct the assessment books.

EQUALIZATION OF ASSESSMENTS BY THE COUNTY BOARD.

97. AT JULY MEETING.] § 97. The county board, at a meeting to be held for the purpose contemplated in this section, on the second Monday in July, annually, after the return of the assessment books, shall—

First—Assess all such lands or lots as have been listed by the county clerk, and not assessed by the assessor. Said board may make such alterations in the descriptions of real property as it shall deem necessary.

Second—On the application of any person considering himself aggrieved, or who shall complain that the property of another is assessed too low, they shall review the assessment and correct the same as shall appear to be just. No complaint that another is assessed too low shall be acted upon until the person so assessed, or his agent, shall be notified of such complaint, if a resident of the county.

Third—To hear and determine the application of any person who is assessed on property claimed to be exempt from taxation. If the board shall decide that any such property is not liable to taxation, and the question as to the liability of such property to taxation has not been previously determined, as hereinafter provided, the decision of said board shall not be final, unless approved by the Auditor of Public Accounts; and it shall be the duty of the county clerk, in all such cases, to make out and forward to the Auditor a full and complete statement of all the facts in the case. If the Auditor is satisfied that such property is not legally liable to taxation, he shall notify the clerk of his approval of the decision of the board, and the said clerk shall correct the assessment accordingly. But if the Auditor is satisfied that such property is liable to taxation, he shall advise the clerk of his objection to the decision of the board, and give notice to said clerk that he will apply to the Supreme court in either division, specifying at what term thereof, for an order to set aside and reverse the decision of the county board. Upon the receipt of such notice, the clerk shall notify the person making the application aforesaid. It shall be the duty of the Auditor to file in the Supreme Court a certified statement of the facts certified by the clerk, as aforesaid, together with his objections thereto, and the court shall hear and determine the matter as the right of the case may be. If the board shall decide that the property so claimed to be exempt is liable to be taxed, and the party aggrieved shall at the time pray an appeal, a brief statement in the case shall be made by the clerk, and transmitted to the Auditor, who shall present the case to the Supreme Court in like manner as hereinbefore provided. In either case, the collection of the tax shall not be delayed thereby; but in case the property is decided to be exempt, the tax shall be abated or refunded.

Fourth—It shall ascertain whether the valuations in one town or district bear just relation to all the towns or districts in the county; and may increase or diminish the aggregate valuation of property in any town or district, by adding or deducting such sum upon the hundred as may be necessary to produce a just relation between all

the valuations of property in the county; but shall, in no instance, reduce the aggregate valuation of all the towns or districts below the aggregate valuation thereof as made by the assessors; neither shall it increase the aggregate valuation of all the towns or districts, except in such an amount as may be actually necessary and incidental to a proper and just equalization. It may consider lands, town or city lots, personal property, and railroad property (except "railroad track" and "rolling stock"), separately, and determine a separate rate per cent of addition or reduction for each of said classes of property, as may be necessary to a just equalization of the assessed value of said classes of property within the respective towns, and of the same between the several towns or districts in the county. If the county board of any county shall find the aggregate assessment of the county is too high or too low, or is generally so unequal as to render it impracticable to equalize such assessment fairly, they may set aside the assessment of the whole county or of any township or townships therein, and order a new assessment, with instructions to the assessors to increase or diminish the aggregate assessment of such county or township, as the case may be, by such an amount as said board may deem right and just in the premises, and consistent with this act. [See §§ 324-338.

97a. COUNTY BOARD MAY COMPLETE EQUALIZATION AT SUBSEQUENT MEETING.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* That in any case where the county board of any county shall have failed to complete the equalization of assessments as returned for any year, at the meeting held on the second Monday in July, or shall have failed to act upon a complaint that another is assessed too low at such meeting, the equalization of such assessment, or action upon such complaint by the county board at any subsequent meeting thereof, is hereby declared legal and valid, and the taxes extended thereon shall be and remain a lien on the property against which they are extended, to the same extent as if such equalization and action upon complaint had been had and taken on the second Monday in July.

WHEREAS, In some of the counties of this State, it was impossible to equalize all the assessments and act upon the complaints of low assessment at the meeting heretofore designated by law, and therefore an emergency exists to legalize equalizations heretofore made; this act shall take effect and be in force from and after its passage. [See §§ 324-338.

APPROVED May 29, 1877.

REPORT OF ASSESSMENT BY THE CLERK TO THE AUDITOR FOR EQUALIZATION.

98. CLERK'S REPORT TO AUDITOR.] § 98. On or before the tenth day of July, annually, it shall be the duty of the county clerks, upon the receipt of the assessment books, to make out and transmit to the Auditor an abstract of the assessment of property, showing the num-

ber, value and average value of each kind of enumerated property, as shown by the assessment; the value of each item of unenumerated property, and total value of personal property; the length of the main track, length of side track and the numbers, values and average values of each separate item of railroad property; the number of acres, value and average value of improved lands, the number of acres, value and average value of unimproved lands; the total number of acres, total value and average value per acre of all lands; the number, value and average value of improved town and city lots; the number, value and average value of unimproved town or city lots; the total number of lots, total value and average value of all lots, and the total value of all property; the number of acres in cultivation of wheat, corn, oats, meadow, and all other field products in inclosed pasture, orchards, and woodland, whether inclosed or not in that year. Said abstracts shall be made out on blanks, which it shall be the duty of the Auditor to furnish county clerks for that purpose. The values to be given in said abstract shall be the assessed valuations, except in the case of railroad property denominated "railroad track" and "rolling stock," the value of which shall be given as returned by the railroad company to the county clerk. The county clerk shall, at the same time, and accompanying said abstract, furnish a detailed statement of the railroad property denominated "railroad track" and "rolling stock," reported by each road located in or through their counties. If there are any roads so located that have not made their reports as required by this act, the clerk shall report the fact, giving the name of such railroad. [As amended by an act, approved June 2, 1881.] [See ch. 5, §§ 28-31.] [See also § 341.]

99. WHEN ASSESSMENTS NOT ALL IN.] § 99. It shall be the duty of the county clerks, in case of failure of any assessor to make return of assessment within the time specified in this act, to transmit a statement of the assessment in all the towns or districts from which returns have been received, together with a statement of the amount of taxable property assessed in the defaulting towns or districts for the previous year.

STATE BOARD OF EQUALIZATION.

100. MEMBERS.] § 100. The State Board of Equalization shall, at the expiration of the term of office of the members now forming said board, consist of one member from each congressional district in the State, elected as hereinafter provided, and the Auditor of Public Accounts.

101. ELECTION—TERM OF OFFICE—VACANCY.] § 101. The qualified electors of each congressional district shall, at the general election in November, eighteen hundred and seventy-two, and every four years thereafter, elect one of their number to serve as a member of said Board of Equalization, who shall hold his office for four years, and until his successor is elected and qualified. The returns of the poll-books and certificates of election shall be governed by the laws regulating the election of members of Congress; and in

case of vacancy occurring in said board by death, resignation or otherwise, it shall be the duty of the Governor to appoint some person (having the qualifications of an elector in the district in which such vacancy occurs) to fill the same until the next regular election for members of said board. [See ch. 46, § 26.

102. OATH.] § 102. Each member of said board, before entering upon the duties of his office, shall take the oath (or affirmation) prescribed by the constitution of this State.

103. CHAIRMAN—SECRETARY—EMPLOYEES.] § 103. At the first meeting of said board, quadrennially, it shall organize by selecting one of its members as chairman, and appointing a secretary; and may, from time to time, select such employes as may be deemed necessary. The secretary shall take the oath prescribed by the constitution.

104. DUTIES OF SECRETARY.] § 104. It shall be the duty of the secretary of said board, under the direction of the Auditor of Public Accounts, to compile the abstracts of assessments received from county clerks, into tabular statements, convenient for the use of the board; which statements and the original abstracts shall be submitted to the board on the first day of its session in each year, or as soon thereafter as the board is organized. The secretary shall perform such duties in vacation as shall be assigned to him by the board.

105. ANNUAL MEETING OF BOARD.] § 105. Said board shall assemble at the State capital on the second Tuesday in the month of August, annually, and examine the abstracts of property assessed for taxation in the several counties of this State, as returned to the Auditor, and shall equalize the assessments as hereinafter provided; but said board shall not reduce the aggregate assessed valuation in the State, neither shall it increase said aggregate valuation, except in such an amount as may be reasonably necessary to a just equalization, and not exceeding one per cent on such aggregate assessed valuation; but this rule shall not apply to railroad property. [see §§ 344, 345, 347.

106. PROPERTY TO BE CLASSIFIED.] § 106. Said board, in equalizing the valuation of property as listed and assessed in different counties, shall consider the following classes of property separately, viz: personal property; railroad and telegraph property; lands, and town and city lots; and upon such consideration, determine such rates of addition to or deduction from the listed or assessed valuation of each of said classes of property in each county, or to or from the aggregate assessed value of each of said classes in the State, as may be deemed by the board to be equitable and just—such rates being in all cases even and not fractional; and such rates, as finally determined by said board, shall not be combined.

107. RULE FOR EQUALIZING PERSONAL PROPERTY.] § 107. In equalizing the value of personal property between the several counties, said board shall cause to be obtained the State averages of the several kinds of enumerated property, from the aggregate footings

of the number and value of each; and the value of the several kinds of enumerated property in each county shall be obtained at those average values; and the value of enumerated property thus obtained, as compared with the assessed value of such property, in each county, shall be taken by said board to obtain a rate per cent to be added to or deducted from the total value of personal property in each county: *Provided*, that whenever, in the opinion of the board, it is necessary, to a more just and equitable equalization of personal property, that a rate per cent be added to or deducted from the value thus obtained in any one or more of the counties, said board shall have the right so to do; but the rate per cent hereinbefore required shall first be obtained to form the basis upon which the equalization of personal property shall be made.

108. BOARD TO ASSESS CAPITAL STOCK OF CORPORATIONS, EXCEPT, ETC., EXTENSION OF TAX.] § 108. The State Board of Equalization shall assess the capital stock of each company or association, respectively, now or hereafter incorporated under the laws of this State, in the manner hereinbefore in this act provided. The respective assessments so made (other than of the capital stock of railroad and telegraph companies) shall be certified by the Auditor, under direction of said board, to the county clerk of the respective counties in which such companies or associations are located, and said clerk shall extend the taxes for all purposes on the respective amounts so certified the same as may be levied on the other property in such towns, districts, villages or cities in which such companies or associations are located.

109. BOARD TO ASSESS "RAILROAD TRACK" AND "ROLLING STOCK"—DISTRIBUTION OF VALUES—EXTENSION OF TAX.] § 109. Said board shall also assess the railroad property denominated in this act as "railroad track" and "rolling stock;" and said board is hereby given the power and authority, by committee or otherwise, to examine persons and papers. The amount so determined and assessed shall be certified by the Auditor to the county clerks of the proper counties. The county clerk shall, in like manner, distribute the value, so certified to him by the Auditor, to the county and to the several towns, districts, villages and cities in his county entitled to a proportionate value of such "railroad track" and "rolling stock." And said clerk shall extend taxes against such values, the same as against other property in such towns, districts, villages and cities.

110. CAPITAL STOCK OF RAILROADS AND TELEGRAPHS—DISTRIBUTION OF VALUES—EXTENSION OF TAX.] § 110. The aggregate amount of capital stock of railroad or telegraph companies assessed by said board shall be distributed proportionately by said board to the several counties, in like manner that the property of railroads denominated "railroad track" is distributed. The amount so determined shall be certified by the Auditor to the county clerks of the proper counties. The county clerk shall, in like manner, distribute the value, so certified to him by the Auditor, to the county, and to the several towns, districts, villages and cities in his county entitled

to a proportionate value of such capital stock. And said clerk shall extend taxes against such values the same as against other property in such towns, districts, villages and cities.

111. LANDS—HOW EQUALIZED.] § 111. Lands shall be equalized by adding to the aggregate assessed value thereof, in every county in which said board may believe the valuation, to be too low, such rate per centum as will raise the same to its proper proportionate value, and by deducting from the aggregate assessed value thereof, in every county in which said board may believe the valuation to be too high, such per centum as will reduce the same to its proper value. Town and city lots shall be equalized in the same manner herein provided for equalizing lands, and, at the option of said board, may be combined and equalized with lands.

112. COMBINED TABLE—FINAL EXAMINATION.] § 112. When said board shall have separately considered the several classes of property as hereinbefore required, the results shall be combined into one table, and the same shall be examined, compared and perfected, in such manner as said board shall deem best to accomplish a just equalization of assessments throughout the State, preserving, however, the principle of separate rates for each class of property.

113. FAILURE TO RETURN ASSESSMENTS.] § 113. In all cases of partial return from any county where the number of defaulting towns or districts do not exceed one-third of the whole number of towns or districts in the county, the Board of Equalization may estimate the valuation in the towns or districts from which returns have not been received, and may equalize the total valuation as in other cases. In cases where the defaulting towns or districts exceed in number one-third of the whole number of towns and districts in the county, and in all cases of failure on the part of any county clerk to furnish the proper returns of the assessment of his county to the Auditor prior to or during the meeting of the Board of Equalization, in each year, said board may, by order, authorize the Auditor to equalize the assessment of such county when full returns have been received by him.

114. WHEN EQUALIZATION COMPLETED.] § 114. When said board shall have completed its equalization of assessments for any year, the chairman and secretary shall certify to the Auditor the rate finally determined by said board to be added to or deducted from the listed or assessed valuation of each class of property in the several counties, and also the amounts assessed by said board, and it shall be the duty of said Auditor, under his seal of office, to report the action of the board to the several county clerks, immediately after the adjournment of said board.

115. PROCEEDINGS OF BOARD PUBLISHED, ETC.] § 115. A report of the proceedings of said Board of Equalization shall be published annually, in pamphlet form, and five thousand copies thereof printed, of which number each member shall be entitled to fifty copies, the Auditor to five hundred copies, and the remainder thereof shall be distributed by the Secretary of State to the several counties, in the proportion usual in similar cases. Said distribution shall

be made by mail or express immediately upon the receipt of said report from the public printer, the cost of said distribution to be paid by the Secretary of State out of the appropriation for incidental expenses. [See ch. 127, § 29.]

116. ROCMS, FUEL, ETC.—COMPENSATION.] § 116. The Secretary of State shall furnish such printing, fuel, lights and rooms as may be necessary for the transaction of the business of said board. Each member of said board shall receive for his services the sum of five dollars per day during its session, and ten cents per mile for each mile necessarily traveled in going to and returning from the seat of government, to be computed by the Auditor of Public Accounts, and no other allowance or emolument, directly or indirectly, for any purpose whatever, except the sum of ten dollars per session to each member, which shall be in full for postage, stationery, newspapers, and all other incidentals and perquisites. The pay and mileage allowed to each member of said board and the pay allowed to its secretaries and employes, shall be certified by the chairman of the board to the Auditor of Public Accounts, who shall issue his warrants on the State Treasurer therefor. Said board may employ one page, at two dollars per day; two secretaries, at five dollars per day each; and one janitor or doorkeeper, at three dollars per day. Two thirds of the whole number of members shall constitute a quorum, and said board may adjourn from time to time until the business before it is disposed of.

RATES OF TAXATION.

117. EXTENDING RATES.] § 117. All rates for taxes hereinafter provided for shall be extended by the county clerk on the assessed valuation of property as equalized and assessed by the State Board of Equalization. [See § 128.] [See also § 343.]

118. HOW RATE FOUND, ETC.] § 118. The Governor, Auditor and Treasurer shall annually, on the completion of the assessment and equalization of property, ascertain the rate per cent required to produce the amount of taxes levied by the General Assembly [See § 343.]

119. STATE SCHOOL TAX.] § 119. There shall be annually assessed and collected, at the same time and in the same manner as other State taxes, such rate of tax on the equalized valuation of the property of this State as is or may be provided by the laws concerning free schools, which tax shall be denominated the "State School Tax," and the moneys arising therefrom be distributed in such manner as is or may be provided by the laws of this State concerning free schools; and no part of the fund raised by the aforesaid tax shall be diverted to or used for any other purpose than the support and maintenance of free schools in this state. [See § 343.]

120. STATE REVENUES. § 120. The Auditor shall, annually, compute and certify to the county clerks such separate rates per cent as will produce the net amounts of State taxes authorized to be levied—

First—For revenue purposes, to be designated "Revenue Fund."

Second—For interest purposes, to be designated "Interest Fund."

Third—For State school purposes, to be designated "State School Fund."

Fourth—For such other taxes as may be required by law to be levied by him.

The "Interest Fund" tax shall be levied so long only as the same may be necessary, and shall be applied to the payment of interest only. [See § 343.]

FOR COUNTY PURPOSES.

121. COUNTY BOARD TO DETERMINE.] § 121. The county board of the respective counties shall, annually, at the September session, determine the amounts of all taxes to be raised for county purposes, the aggregate amount of which shall not exceed the rate of seventy-five cents on the one hundred dollars' valuation of property, except for payment of indebtedness existing at the adoption of the present State constitution, unless authorized by a vote of the people of the county. When for several purposes, the amount for each purpose shall be stated separately. [See § 343.]

TOWNS, CITIES, ETC.

122. CERTIFICATE OF RATES.] § 122. The proper authorities of towns, townships, districts and incorporated cities, towns and villages, collecting taxes under the provisions of this act shall annually, on or before the second Tuesday in August, certify to the county clerk the several amounts which they severally require to be raised by taxation, anything in their respective charters, or in acts heretofore passed by the General Assembly of this State, to the contrary notwithstanding. [As amended by the act approved May 3, 1873.] [See ch. 24, §111. [See also § 343.]

COLLECTORS' BOOKS—EXTENDING RATES.

123. MADE ANNUALLY.] § 123. The county clerk shall, annually, make out for the use of collectors, in books to be furnished by the county, correct lists of taxable property, as assessed and equalized. [As amended by an act approved June 2, 1881.]

124. HOW MADE AS TO TOWNSHIPS, CITIES, ETC.] § 124. In counties not under township organization, such book shall be made up by congressional townships; but parts of fractional townships, less than full townships, may be added to full townships, at the discretion of the county board. In counties under township organization, said books shall be made to correspond with the organized townships. Separate books may be made for the collection of all taxes within the corporate limits of cities, towns and villages. This section shall not be construed to interfere with the tax book provided for in this act, for the use of county collectors, for collecting all taxes charged

against railroad property and the capital stock of telegraph companies. [Act amended by adding this section, approved June 2, 1881.]

125. BOOKS RULED IN COLUMNS.] § 125. The respective county clerks shall cause the collector's books to be properly ruled for the several classes of property, providing for each class three columns for value, the first to show the assessed valuation, the second to show the valuation as corrected and equalized by the county board, and the third to show the valuation as equalized or assessed by the State Board of Equalization. Said books to contain proper columns for the extension of the several kinds of taxes and other purposes, and to contain proper columns to insert opposite each piece, lot or tract of land any sales made of the same for taxes or special assessments for the two preceding years not canceled, "such tax sales shall be designated by the word 'sold' to be stamped in the proper column opposite the respective lot or tract of land not released prior to December 1st of each year," and the several collectors shall stamp or cause to be stamped upon all receipts given for taxes the information in said column, to be known as the tax sale column. [As amended by act approved and in force June 19, 1893] [See §§ 312, 343.]

126. RATES—HOW EXTENDED.] § 126. Said clerks shall extend the rates of addition or deduction ordered by the county board and State Board of Equalization, in the several columns provided for that purpose. The rates per cent ordered by the State Board of Equalization shall be extended on the assessed valuation of property, as corrected and equalized by the county board—except that in case of railroad property denominated "railroad track" and "rolling stock," said rates shall be extended on the listed valuations of such designated property. In all cases of extension of valuations, where the equalized valuation shall happen to be fractional, the clerk shall reject all such fractions as may fall below fifty cents; fractions of fifty cents or more shall be extended as one dollar. [As amended by an act approved June 2, 1881.] [See § 131, also §§ 312, 343.]

127. EXTENSION OF TOWN, CITY, ETC., TAXES.] § 127. The said clerks shall estimate and determine the rate per cent upon the proper valuation of property in the respective towns, townships, districts and incorporated cities, towns and villages in their counties, that will produce, within the proper divisions of such counties, not less than the net amount of the several sums that shall be required by the county board, or certified to them, according to law. [See §§ 312, 343.]

128. STATE AND COUNTY TAXES.] § 128. All State and county taxes shall be extended by the respective county clerks upon the property in their counties, upon the valuation produced by the equalization and assessment of property by the State Board of Equalization. Town, district, village, city and other taxes shall also be extended against such assessed and equalized valuation of property within their respective jurisdictions. In the extension of taxes, the fraction of a cent shall be extended as one cent. [As amended by an act approved June 2, 1881.] [See §§ 312, 343.]

129. FORFEITED PROPERTY—BACK TAXES.] § 129. In all cases where any real property has heretofore been or may hereafter be forfeited to the State for taxes, it shall be the duty of the clerk, when he is making up the amount of tax due on such real property for the current year, to add the amount of back tax, interest, penalty and printers' fees remaining due on such real property with one year's interest at ten per cent on all taxes heretofore forfeited, and twenty-five per cent on all taxes hereafter levied and forfeited on the amount of tax due, to the tax of the current year, and the aggregate amount so added together shall be collected in like manner as the tax on other real property for that year may be collected: *Provided*, that the county clerk shall first carefully examine said list, and strike out therefrom all errors and otherwise make such corrections as may be necessary with respect to such property or tax. [As amended by an act approved May 31, 1879.] [See § 229.

130. STATEMENT OF AUDITOR.] § 130. When the books or lists for the collectors are completed, the county clerk shall make a complete statement of the assessment and taxes charged, on blanks, and in conformity to the instructions furnished to him by the Auditor. The clerk shall record said statement, and forward it, properly certified, to the Auditor.

131. STATE AND COUNTY EQUALIZED RATES STATED.] § 131. It shall be the duty of the county clerk to make, in each collector's book, a certificate of the rate of deduction or addition determined by the State Board of Equalization in the county to which such books shall pertain; and also the rate of addition or deduction determined by the county board in the town, district, city or village to which such book shall pertain. [See § 126.

132. COLLECTOR'S WARRANT.] § 132. To each collector's book a warrant, under the hand and official seal of the county clerk, shall be annexed, commanding the collector to collect from the several persons named in said book the several sums entered in the column of totals opposite their respective names. The warrant shall direct the collector to pay over the several kinds of taxes that may be collected by him to the respective officers entitled thereto, less the compensation for collection allowed him by law. [As amended by an act approved June 2, 1881.] [See §§ 136, 137.

QUALIFICATIONS OF TOWN AND DISTRICT COLLECTORS.

133. BOND—OATH.] § 133. Every town or district collector, before he enters upon the duties of his office, and within eight days after he receives notice of the amount of taxes to be collected by him, shall execute a bond, with two or more securities, to be approved by the county board or supervisor and town clerk of his town, as the case may require, in double the amount of such taxes, conditioned for the faithful execution of his duties as such collector. Signatures to such bond signed with a mark shall be witnessed, but in no other case shall witness be required. Said bond shall be, substantially, in the following form, to-wit:

Know all men by these presents, that we, A B, of the.....of.....in the county of....., in the State of Illinois, as town (or district) collector, and C D and E F, of the said county and State, as securities, are held and firmly bound unto the People of the State of Illinois in the sum of.....for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators firmly by these presents. Signed and sealed this.....day of.....A. D. 18..

The condition of the foregoing bond is such, that if the above bound A B shall perform all the duties required to be performed by him as collector of the taxes for the year 18.., in the town (or district) of....., in the county of....., Illinois, in the time and manner prescribed by law, and when he shall be succeeded in office, shall surrender and deliver over to his successor in office all books, papers and moneys appertaining to his said office, then the foregoing bond to be void; otherwise to remain in full force.

A B, [SEAL.]
C D, [SEAL.]
E F, [SEAL.]

He shall also take and subscribe an oath, to be endorsed on the back of the bond, substantially as follows:

I do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of town (or district) collector according to the best of my ability.

See §§ 257-263-338.

134. BOND AND OATH RECORDED—LIEN OF BOND.] § 134. The chairman of the county board (or town supervisor, as the case may require), shall, within six days thereafter, file such bond, with such approval indorsement thereon, in the office of the recorder, who shall record the same, including the oath, in a separate book to be provided for the purpose, and when recorded shall be filed in the office of the county clerk by the recorder. Said bond, when so filed for record, shall be a lien against the real estate of such town or district collector, until he shall have complied with the conditions thereof.

DELIVERY OF COLLECTOR'S BOOKS—WARRANTS.

135. WHEN DELIVERED.] § 135. The respective county clerks shall, on or before the twentieth day after the first day of December, annually, or as soon thereafter as the collectors are duly qualified, deliver to them the books for the collection of taxes; and it shall be the duty of the collectors, within such time, or as soon thereafter as they are qualified, to call at the clerk's office and receive said books. The tax book provided for collecting all taxes charged against railroad property and the capital stock of telegraph companies, shall be delivered to the county collector within the same time, annually, or as soon thereafter as he is qualified. [As amended by an act approved May 31, 1881. [Also see § 346.

136. COLLECTOR'S WARRANTS.] § 136. To each town or district collector's book, a warrant, under the hand of the county clerk and seal of his office, shall be annexed, commanding such town or district collector to collect from the several persons named in said town or district collector's book, the several sums of taxes therein charged opposite their respective names. [See § 132.

137. DISTRESS FOR PERSONAL TAX.] § 137. In all cases the warrant shall authorize the town or district collector, in case any person named in such collector's book shall neglect or refuse to pay his personal property tax, to levy the same by distress and sale of the goods and chattels of such person; and it shall require all payments therein specified to be made by such town or district collector on or before the tenth day of March next ensuing. [As amended by an act approved May 3, 1873.]

138. HOW TO PAY OVER TAXES COLLECTED.] § 138. The warrant shall direct the town or district collector, after deducting the compensation to which he may be legally entitled, to pay over to the proper officers, the amount of tax collected for the support of highways and bridges; and to the supervisor of the town, the moneys which shall have been collected therein to defray town expenses; to the proper school officers, the district school tax; to the city or incorporated town or village treasurer, or other proper officer, the taxes or special assessments collected by him for such city or incorporated town or village, or others, as often, and at such times as may be demanded by the proper officer; and to the county collector, the county tax and the taxes payable to the State treasury collected by him.

139. COUNTY CLERK'S CERTIFICATE TO COUNTY COLLECTOR.] § 139. On the delivery of the tax books to the town or district collectors, the clerk shall make a certified statement, setting forth the name of each town or district collector, the amount of taxes to be collected and paid over for each purpose for which the tax is levied in each of the several towns or districts, cities and villages, and furnish the same to the county collector.

COLLECTION DISTRICT AND WHO COLLECTOR IN COUNTIES NOT UNDER TOWNSHIP ORGANIZATION.

140. COUNTY A DISTRICT—SHERIEF COLLECTOR.] § 140. Each county in this State not under township organization shall be a collection district, for the purpose of this act; and the sheriffs of such counties shall be, respectively, *ex-officio* district collectors of such collection districts. [See § 144.]

VACANCY AND RESIGNATIONS.

141. HOW VACANCIES FILLED—NOT TO EXONERATE FORMER COLLECTOR.] § 141. If any town or district collector in this State shall refuse to serve, or shall die, resign or remove out of the county, district or town for which he was elected or appointed, or the office becomes vacated in any other way, before he shall have entered upon or completed the duties of his office, or shall in any way be prevented from completing the same, the county or town board, as the case may require, shall forthwith appoint a collector for the remainder of the year, who shall give the like security, and be subject to the like penalties, and have the same power and compensation as the town or district collector in whose place he was appointed; and the county

collector shall forthwith be notified of such appointment. Such appointment shall not exonerate the former town collector, or his securities from any liability incurred by him or them. No resignation of a town or district collector shall be accepted, unless sufficient cause is shown; nor shall the person resigning be re-appointed to complete the collections in the same or any other town or district in the county.

142. DUTY OF APPOINTEE.] § 142. The town or district collector so appointed shall keep an account of all collections made by the former collector, so far as he can ascertain the same; and when any one shall present a receipt for taxes paid to the former collector, he shall mark against the amount of such taxes, to whom and when paid.

143. EXTENSION OF TIME IN SUCH CASES.] § 143. In case of such appointment, the chairman of the county board or the supervisor of the town may extend the time for the collection of taxes, for a period not exceeding twenty days, of which extension the county collector shall be notified.

144. WHO COLLECTORS.] § 144. The treasurers of counties under township organization, and the sheriffs of counties not under township organization, shall be *ex-officio* county collectors of their respective counties.

145. BOND—OATH.] § 145. Said collector shall, on or before the first day of December, annually, or as soon as he is elected and qualified, and before he enters upon the duties of his office as collector, execute a bond, in addition to his bond as treasurer, in the penal sum of at least double the amount of State taxes to be collected in the year next thereafter, with two or more securities, who shall be residents of the said county, and owners of real estate located within this State equal in value to the amount specified in the bond; which amount shall be determined, and which bond shall be approved by the county board. Each name shall be recited, in full, in the body of the bond. The signatures to such bond signed by a mark shall be witnessed, but in no other case shall witness be required. Such bond shall be substantially in the following form, to-wit:

Know all men by these presents, that we, A B, collector, and C D and E F, securities, all of the county of.....and State of Illinois, are held and firmly bound unto the People of the State of Illinois, in the penal sum of dollars, for the payment of which, well and truly to be made, we bind ourselves, each of us, our heirs, executors and administrators, firmly by these presents.

Signed and sealed this.....day of.....18..

The condition of the foregoing bond is such, that if the above bound A B shall perform all the duties required to be performed by him as collector of the taxes for the year 18...., in the county of....., in the State of Illinois, in the time and manner prescribed by law, and when he shall be succeeded in office shall surrender and deliver over to his successor in office all books, papers and moneys appertaining to his said office, then the foregoing bond will be void; otherwise to remain in full force.

A B, [SEAL.]
C D, [SEAL.]
E F, [SEAL.]

He shall also take and subscribe an oath, to be indorsed on the back of the bond, substantially as follows:

I do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of county collector according to the best of my ability.

[See §§ 257, 263, 285, 338.

146. APPROVED — RECORDED — SENT AUDITOR — LIEN.] § 146. The collector's bond shall be approved by the county board, and shall be recorded on the records of said board, and forthwith mailed to the Auditor by the county clerk. Said clerk shall attach his certificate to said bond, under the seal of his office, showing that it has been duly approved and recorded. Said bond, when approved and recorded, shall be a lien against the real estate of such collector until he shall have complied with the conditions thereof.

147. HOW OTHERWISE APPROVED.] § 147. The chairman of the county board, the county judge and the county clerk shall have power and authority to approve the bond of the county collector in like manner as the county board has to approve said collector's bond; and said bond, when so approved, shall be subject to the several provisions of this act, the same as if approved by said board.

148. APPROVAL OF BOND BY AUDITOR.] § 148. The collector's bond, when received by the Auditor, and if found to be in conformity to law and the securities satisfactory, shall be filed in his office, and the fact thereof certified to the county clerk. If the Auditor finds said bond to be not in accordance with law, or if he has reasons to doubt the sufficiency of the surety, he shall return the bond to the county clerk, who shall notify the collector to make a sufficient bond. If a new bond is required, it shall be approved and recorded, and subject to the requirements of this section, the same as the first bond given by the collector. No tax books or lists shall be placed in the hands of the county collector until the Auditor's certificate, under the seal of his office, has been received by the county clerk, showing that the collector's bond has been received and filed in the Auditor's office. Nothing in this section shall be construed as relieving the securities of a collector from liabilities incurred under a bond not approved and filed by the Auditor.

149. DISCHARGE OF SURETIES.] § 149. The securities on any bond given in pursuance of this act, or either of them, may at any time after the execution of said bond, if they, or either of them, have good reason to believe that the officer in said bond is about to fail to comply with the conditions thereof, file with the county clerk a notice in writing, verified under oath by the person asking to be discharged, setting forth the facts in the case and asking to be released from any further liability on said bond; whereupon, the clerk with whom such notice shall be filed shall notify said officer to give additional security, equal to the security about to be released by the county board, which notice may be served by the said clerk, or by any person appointed by said board or clerk. If the officer so notified shall not appear and give additional security within two days

after notification, the county board may remove him from office; and in all such cases said board shall appoint some person to fill the vacancy occasioned by such removal, who shall execute bond, qualify and perform the duties required as such officer. [See ch. 103, § 10.

150. WHEN COLLECTOR DEFAULTS.] § 150. If the securities on any collector's bond, or either of them, shall be satisfied that such collector is making improper use of the funds collected by him, or has absconded, or is about to abscond from this State, whereby said securities may become liable to pay any sum or sums of money, it shall be lawful for said security to sue out a writ of attachment against the goods and chattels of such collector, in like manner as he would be authorized to do if said collector was personally indebted to such security, and the money collected on any such attachment shall be paid into the State, county, town or city treasury by the officer collecting the same, in like manner as if paid over by the collector.

151. DEATH OF COLLECTOR.] § 151. In case of the death of any collector during the time the tax books are in his hands, and before the time specified in this act for making settlements, the county clerk shall demand and take charge of the tax books. Said clerk shall appoint one or more competent persons to examine said tax books; and it shall be the duty of the persons so appointed to ascertain the amount remaining uncollected, and make out a correct abstract of the same: *Provided*, that should there be but a small portion of the taxes collected at the time of the death of the collector, then the amount actually collected shall be ascertained, and the same books used in completing the collections.

152. DEPUTY COLLECTORS.] § 152. Collectors may appoint deputies by an instrument in writing, duly signed, and may also revoke any such appointment at their pleasure; and may require bonds or other securities from such deputies to secure themselves. And each such deputy shall have like authority in every respect to collect the taxes levied or assessed within the portion of the county, town, district, village or city assigned to him, which by this act is vested in the collector himself; but each collector shall in every respect be responsible to the State, county, towns, villages, cities, districts and individuals, companies or corporations, as the case may be, for all moneys collected, and for every act done by any of his deputies whilst acting as such; and for any omission of duty of such deputy. Any bond or security taken from a deputy by a collector pursuant to this act shall be available to such collector, his representatives and securities, to indemnify them for any loss or damage accruing from any act of such deputy.

153. WARRANTS TO DEPUTY COLLECTORS.] § 153. The county clerk, on being requested by any collector, shall attach a warrant, under his hand and the seal of his office, to any list furnished by such collector to his deputy, which warrant shall be in the same manner and form as is required in the original collector's list or book, except that the amount collected by such deputy shall be paid to the

collector, who shall pay the same over to the proper officer or persons.

MANNER IN WHICH TAXES ARE TO BE COLLECTED.

154. KINDS OF FUNDS.] § 154. The county revenue shall be collected in gold and silver coin, United States legal tender notes, current national bank notes, county orders and jury certificates, and in no other currency. The revenue for State purposes shall be collected in gold and silver coin, United States legal tender notes, current national bank notes and Auditor's warrants, and in no other currency. The revenue for city purposes shall be collected in gold and silver coin, United States legal tender notes, current national bank notes, city comptroller's, city auditor's or city clerk's warrants or orders on the city treasurer, and in no other currency. State taxes levied for any special purpose other than to defray the ordinary expenses of the State government, shall be collected in gold and silver coin, United States legal tender notes, current national bank notes, and in no other currency. All other taxes shall be collected in gold and silver coin, United States legal tender notes and in current national bank notes, and in no other currency unless otherwise specially provided for. [As amended by an act approved May 25, 1877.]

155. HOW COLLECTION MADE.] § 155. Every town collector, upon receiving the tax book or books, shall proceed to collect the taxes therein mentioned, and for that purpose shall call at least once on the person taxed, or at his place of residence or business, if in the town of such collector, and shall demand payment of the taxes charged to him on his property: *Provided*, that in counties not under township organization, it shall be the duty of the collector to give notice, in a newspaper published in the county, if any such newspaper there be, stating when and where he will attend in each precinct for the purpose of receiving taxes, and also by causing written or printed notices to be posted in three of the most public places in each precinct, stating the time when, and the place where, he will be in such precinct for the purpose of collecting the taxes therein; which said notices shall be published or posted at least ten days before the time fixed for the collection of such taxes, and said notices shall be deemed a sufficient demand for said taxes. [As amended by act approved May 3, 1873.]

156. DISTRESS FOR TAXES.] § 156. In case any person, company or corporation shall refuse or neglect to pay the taxes imposed on him or them when demanded, it shall be the duty of the collector to levy the same, together with the cost and charges that may accrue, by distress and sale of the personal property of the person, company or corporation who ought to pay the same. [See § 137.]

157. SALE OF PROPERTY DISTRAINED—SURPLUS.] § 157. The collector shall give public notice of the time and place of sale, and of the property to be sold, with the name of the delinquent, at least five days previous to the day of sale, by advertisements, to be posted up in at least three public places in the town or district where such sale is to be made. Such sale shall be by public auction, and, if practic-

able, no more property shall be sold than sufficient to pay the tax, costs and charges due. If the property distrained shall be sold for more than the amount of taxes and charges due, the surplus shall be returned to the person in whose possession such property was when the distress was made, if no claim be made to such surplus by any other person. If any other person shall claim such surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for whose tax the same was distrained, the surplus shall be paid to such owner.

158. REMOVAL WITHIN COUNTY.] § 158. In case any person against whom a tax shall be assessed, under the provisions of this act, shall have removed from one town or district to another town or district in the same county without paying such tax, it shall be lawful for the collector having the tax books in which such tax is charged to levy and collect such tax on the goods and chattels of the person assessed, in any town or district within said county to which such person shall have removed, or from property of such person wherever the same may be found in said county.

159. FEES ON DISTRAINT.] § 159. In levying on and selling personal property for taxes, the collector shall be governed by the same rules, and be entitled to the same fees, as constables are or may be for like services on executions, but in no case shall any collector charge mileage unless he is compelled to distrain property. [See ch. 79, §§ 83, 89; also ch. 53, §§ 41, 42.]

160. REMOVAL FROM COUNTY.] § 160. In case any person against whom taxes have been levied, under the revenue laws of this State, in any county, town, city or district of this State, shall have removed from such county, town, city or district, after such assessment has been made, and before the collection of the same, the county clerk, when directed by the county board, shall issue a warrant under his hand and seal of office, directed to any sheriff, coroner or constable of the county, town, city or district to which such person may have removed, commanding such officer to whom the warrant may be directed to make the amount of such tax, together with the costs and charges that may accrue, from the personal property of the person owing such tax—distrain and sale of property under this section to be in the same manner as provided in this act for other cases of distrain and sale of personal property. The taxes which may be collected under this section shall be disposed of in the manner required by this act with respect to taxes collected in any other manner. All other parts of this act providing for cases of failure of officers to pay over taxes, shall apply to all officers collecting taxes under this section who fail to pay over and correctly account at the proper time and manner for the taxes collected by them.

161. COLLECTIONS AFTER RETURN OF COUNTY COLLECTOR.] § 161. The power and duty to levy and collect any tax due and unpaid, shall continue in and devolve upon the county collector and his successors in office, after his return and final settlement, until the tax is paid; and the warrant attached to the collector's book shall continue in

force and confer authority upon the collector to whom the same was issued, and upon his successors in office, to collect any tax due and uncollected thereon, although such books may have been returned, or the taxes carried forward into any other book. This section shall apply to all collector's books and tax warrants heretofore issued, upon which taxes may be due and unpaid, as well as those hereafter issued. [As amended by act approved May 29, 1879.]

162. PAYMENT ON PART OF TRACT—UNDIVIDED INTEREST.] § 162. The collector shall receive taxes on part of any lot, piece or parcel of land charged with taxes, when a particular specification of the part is furnished. If the tax on the remainder of such lot or parcel of land shall remain unpaid, the collector shall enter such specification in his return, so that the part on which the tax remains unpaid may be clearly known. The tax may be paid on an undivided share of real estate. In such case the collector shall designate on his record upon whose undivided share the tax has been paid.

163. ENTRY OF PAYMENT—FORM OF RECEIPT—EVIDENCE—NAME AND ADDRESS OF OWNER, ETC.] § 163. Whenever any person shall pay the taxes charged on any property, the collector shall enter such payment in his book, and give a receipt therefor, specifying for whom paid, the amount paid, what year paid for, and the property and value thereof on which the same was paid, according to its description in the collector's books, in whole or in part of such description, as the case may be, and such entry and receipt shall bear the genuine signature of the collector or his deputy receiving such payment; and whenever it shall appear that any receipt for the payment of taxes shall be lost or destroyed, the entry so made may be read in evidence in lieu thereof. The collector shall enter the name of the owner or the person paying tax opposite each tract or lot of land when he collects the tax thereon, and the postoffice address of the person paying such tax. [As amended by an act approved June 2, 1881.]

SWORN STATEMENTS OF COLLECTIONS TO BE MADE—PAYMENTS.

164. THIRTY DAYS' SETTLEMENT WITH CITIES, ETC.] § 164. Town and district collectors shall, every thirty days, when required to do so by the proper authorities of incorporated towns, cities and villages, road and school districts, for which any tax is collected, render to said authorities a statement of the amount of each kind of tax collected for the same, and at the same time pay over to such authorities the amount so shown to be collected. [Amended by an act approved May 3, 1873.]

165. THIRTY-DAY SETTLEMENTS WITH COUNTY COLLECTOR.] § 165. Such town and district collectors shall, every thirty days, render a similar account of the taxes payable to the State treasury, and of the county taxes, to the county collectors, and at the same time pay over the amount of such taxes to said county collector.

166. LOCAL TAXES TO BE PAID OVER, ETC.] § 166. Said town and district collectors shall pay over the town, road, school and other local taxes, as may be directed in the warrant attached to the collector's book.

167. FINAL SETTLEMENT FOR LOCAL TAXES BEFORE RETURN.]

§ 167. Each town and district collector shall make final settlement for the township, district, city, village and town taxes charged in the tax books, at or before the time fixed in this act for paying over and making final settlement for State and county taxes collected by them. In such settlements said collectors shall be entitled to credit for the amount of their commissions on the amount collected, and for the amount uncollected on the tax books, as may be determined by the settlement with the county collector.

168. DUPLICATE RECEIPTS.] § 168. The officer to whom any such moneys may be paid, under the preceding sections, shall deliver to the collector duplicate receipts therefor.

RETURN OF TOWN AND DISTRICT COLLECTORS TO THE COUNTY COLLECTOR.

169 WHEN RETURN MADE.] § 169. Town and district collectors shall return the tax books and make final settlement for the amount of taxes placed in their hands for collection, on or before the tenth day of March next after receiving the tax books: *Provided*, that the county collector may first notify, in writing, the several town or district collectors upon what day, within twenty days after the tenth day of March, they shall appear at his office and make final settlement; and at the time of making return to the county collector, each town or district collector in counties under township organization shall make out and deliver to the county collector a detailed statement, in writing, of the amount of taxes he has been unable to collect on real estate and from persons charged with personal property taxes, which statement shall show each kind of tax, the same as in the tax book delivered to him by the county clerk, and shall show the number of the page of the tax book and the number of the line of the page on which the item appears to be delinquent; and in case where no taxes have been paid, on any one page on the collector's book, the page footings of the taxes on such page may be copied into such statement. It shall not be necessary to give in the statement the description of the real property delinquent, nor the names of the owners thereof, nor the names of the persons delinquent for personal property taxes. The town or district collector shall add up the delinquent taxes in said statement and make a summary thereof, setting forth the aggregate amount of each kind of tax, and the total delinquent, in the same manner as in his warrant, and shall make oath that said statement is true and correct. [As amended by an act approved May 31, 1881.

170. FORM OF RETURN AS TO PERSONAL TAX.] § 170. If any town or district collector shall be unable to collect any tax on personal property charged in the tax book, by reason of removal or insolvency of the person to whom said tax is charged, or on account of any error in the tax book, he shall, at the time of returning his book to the county collector, note, in writing, opposite the name of each person charged with such tax, the cause of failure to collect the same, and shall make oath that the cause of delinquency or error

noted is true and correct, and that such sums remain due and unpaid, and that he has used due diligence to collect the same, which affidavit shall be entered upon said collector's book, and be signed by the town or district collector. [As amended by an act approved May 29, 1879.]

171. CREDITS, ETC.] § 171. Upon the filing of said book, the county collector shall allow the town or district collector credit for the amount of taxes therein stated to be unpaid, and shall credit the same to the several funds for which said tax was charged. When the county collector makes settlement with the county board, such statement shall be sufficient voucher to entitle him to credit for the amount therein stated, less such amount thereof, if any, that may have been collected by him. In no case shall any town or district collector, or county collector, be entitled to abatements for personal property tax until the statement and affidavit are filed. [As amended by an act approved May 29, 1879.]

172. FORM OF RETURN AS TO REAL ESTATE.] § 172. Each town or district collector, at the time of returning his tax book to the county collector, shall make affidavit, to be entered upon such book and subscribed by the collector, that the taxes charged against each tract or lot, or assessment of personal property, remain due and unpaid at the date of making such affidavit in each case where there does not appear in the proper column the amount of such taxes as having been paid to such collector, and the date of payment and the name of any person as having paid the same; which affidavit shall be *prima facie* evidence of the facts therein stated. [As amended by an act approved May 29, 1879.]

173. TO NOTE WHAT PERSONAL TAX CAN BE COLLECTED FROM REAL ESTATE.] § 173. Each town or district collector shall particularly note, in his return to the county collector, all cases of personal property tax that he was unable to collect, which can be made from real estate of the persons owing such tax.

174. SUIT ON BOND.] § 174. If the town or district collector shall fail to appear and make final settlement, or pay over the amount in his hands when required in this act, the county collector shall forthwith cause the bond of such collector to be put in suit, and recovery may be had thereon for the sum due for all taxes and special assessments, and twenty-five per cent thereon as damages, with costs of suit.

175. SATISFACTION PIECE.] § 175. Upon the final settlement of the amount of taxes directed to be collected by any collector, in any of the towns or districts in this State, the county collector shall, if requested, give to such collector, or any of his securities, a satisfaction piece, in writing.

176. SATISFACTION PIECE MAY BE RECORDED—EFFECT.] § 176. Such satisfaction piece may be recorded in the recorder's office, and when recorded shall operate as a discharge of the securities and the lien upon the property of the collector, except as to all suits commenced upon such bond within three years after the recording of the same.

177. DELINQUENT DEFINED.] § 177. All real estate upon which taxes remain due and unpaid on the tenth day of March, annually, or at the time the town or district collector makes return of his books to the county collector, shall be deemed delinquent; and all such due and unpaid taxes shall bear interest after the first day of May at the rate of one per cent per month until paid or forfeited; parts or fractions of a month shall be reckoned as a month. And all such collections on account of interest shall be paid into the county treasury to be used for county purposes. [As amended by an act approved May 31, 1879.]

RETURN OF DELINQUENT SPECIAL ASSESSMENTS.

178. TO COUNTY COLLECTOR—HIS DUTIES — TRANSFER OF AMOUNTS.] § 178. When any special assessment made by any city, town or village, pursuant to its charter, or by any corporate authorities, commissioners or persons, pursuant to law, remain unpaid in whole or in part, return thereof shall be made to the county collector on or before the tenth day of March next after the same shall have become payable, in like form as returns are made for delinquent land tax. County collectors shall collect, account for and pay over the same to the authorities or persons having authority to receive the same, in like manner as they are required to collect, account for and pay over taxes. The county collector may, upon return of delinquent special assessments to him, transfer the amounts thereof from such returns to the tax books in his hands, setting down therein, opposite the respective tracts or lots, in proper columns to be prepared for that purpose, the amount assessed against such tract or lot. [As amended by an act approved May 3, 1873.] [See §§ 279, 299, 303.]

179. DEMAND FOR ASSESSMENT WHEN TAX PAID.] § 179. When any special assessment is returned against property, the taxes upon which shall have been paid to the town or district collector, it shall be the duty of the county collector to cause demand to be made for the payment of such special assessment, or a notice thereof to be sent, by mail or otherwise, to the owner, if his place of residence is known. The certificate of a collector that such demand was made, or notice given, shall be evidence thereof.

COUNTY COLLECTOR'S RECEIPTS—POWERS.

180. FORM OF RECEIPT.] § 180. On the application of any person to pay any tax or special assessment upon any real property, it shall be the duty of the county collector to make out to such person a receipt, in which shall be noted all taxes and assessments upon such property returned to such collector and not previously paid. [As amended by an act approved June 2, 1881.]

181. POWERS TO COLLECT.] § 181. County collectors shall have the same powers, and may proceed in the same manner, for the collection of any tax on real or personal property, as town or district collectors; and if in any town or collection district the office of town or district collector is, or shall become vacant, and such vacancy

shall not be filled on or before the tenth of March next following such vacancy, or if in any town or collection district the books for the collection of taxes, for any reason, have not been or shall not be delivered to the town or district collector, on or before the tenth day of March in any year, the county clerk shall deliver all such collectors' books to the county collector of such county, having annexed to each of such books a warrant under the hand and official seal of the county clerk, commanding such county collector to collect from the several persons named in such books, the several sums of taxes therein charged opposite their respective names, and authorizing him, in case any person named in such collectors' books shall neglect or refuse to pay his personal property tax, to collect the same by distress and sale of goods and chattels of such person. It shall thereupon be the duty of such county collector to collect and pay over all taxes, assessments, and other charges shown in such books, and to do all acts required of him by law, in like manner as if such taxes, assessments and other charges had been duly returned delinquent by a town or district collector. The collectors' books so delivered to the county collector, by the county clerks, shall, for all purposes, in all subsequent proceedings, be used in the same manner, and have the same force and effect, as if said books were delivered to the town or district collectors, and duly returned by them, as provided by law. When any injunction restraining the collection of taxes shall be dissolved after the tax books shall have been returned to the county collector, such taxes, or the portion thereof upon which such injunction shall have been dissolved, shall be paid to the county collector, who shall have the same power and shall proceed in the same manner for the collection of such taxes, as though the same or such portion thereof had never been enjoined. [As amended by an act approved May 29, 1879.]

ADVERTISEMENT FOR JUDGMENT AND SALE.

182 ADVERTISEMENT.] § 182. At any time after the first day of April next, after such delinquent taxes and special assessments on lands and lots shall become due, the collector shall publish an advertisement, giving notice of the intended application for judgment for sale of such delinquent lands and lots, in a newspaper published in his county, if any such there be, and if there be no such paper printed in his county, then in the nearest newspaper in this State to the county seat of such county. Said advertisement shall be once published at least three weeks previous to the term of the county court at which judgment is prayed, and shall contain a list of the delinquent lands and lots upon which the taxes or special assessments remain due and unpaid, the names of owners, if known, the total amount due thereon, and the year or years for which the same are due. Said collector shall give notice that he will apply to the county court at the——term thereof, for judgment against said lands and lots for said taxes, special assessments, interest and costs, and for an order to sell said lands and lots for the satisfaction thereof; and shall also give notice that, on the——Monday, next succeeding the day

fixed by law for the commencement of such term of the said county court, all the lands and lots for the sale of which an order shall be made, will be exposed to public sale at the building where the county court is held in said county, for the amount of taxes, special assessments, interest and costs due thereon; and the advertisement published according to the provisions of this section shall be deemed to be sufficient notice of the intended application for judgment and of the sale of lands and lots under the order of said court. Where the publisher of any paper that may have been selected by the collector shall be unable or unwilling to publish such advertisement, the collector shall select some other newspaper, having due regard to the circulation of such paper. [As amended by an act approved May 3, 1873.] [See §§ 185-187.]

183. PROCEEDINGS AGAINST REAL ESTATE FOR PERSONAL TAX.] § 183. When it becomes necessary to charge the tax on personal property against real property, the county collector shall select for that purpose some particular tract or lots of real property owned by the person owing such personal property tax; and in his advertisement for judgment and sale shall designate the particular tract or lots of real property against which such personal property tax is charged, and in the list filed for judgment the same facts shall be shown, and the court shall take cognizance thereof, and give judgment against such tract or lots of real property for such personal property tax. [See § 255.]

184. FIGURES, ETC., USED—ADVERTISEMENTS, ETC.] § 184. In all advertisements for the sale of lands and lots for taxes or special assessments, and in entries required to be made by the clerk of the court or other officer, letters, figures and characters may be used to denote townships, ranges, sections, parts of sections, lots or blocks or parts thereof, the year or years for which the taxes were due, and the amount of taxes, special assessments, interest and costs; and the whole of the advertisement shall be contained in one edition of such newspaper and its supplement, if such supplement is necessary: *Provided*, that nothing contained in this section shall prevent the county collector from subsequently advertising and obtaining judgment on lands or lots that may have been omitted through no fault of the collector, or that may have been erroneously advertised or described in the first advertisement.

185. WHEN APPLICATION FOR JUDGMENT MADE, ETC.] § 185. All applications for judgment and order of sale for taxes and special assessments on delinquent lands and lots shall be made at the June term of the county court. If from any cause the court shall not be holden at the term at which judgment is prayed, the cause shall stand continued, and it shall not be necessary to readvertise the list or notice required by law to be advertised before judgment and sale, but at the next regular term thereafter the court shall hear and determine the matter, and if judgment is rendered, the sale shall be made on the Monday specified in the notice as provided in section 182, such Monday to be fixed by the county collector in the notice. If for any cause the collector is prevented from advertising and obtain-

ing judgment at said term, it shall be held to be legal to obtain judgment at any subsequent term of said court, but if the failure arises by the county collector's not complying with any of the requirements of this act, he shall be held on his official bond for the full amount of all taxes and special assessments charged against him; *Provided*, that any such failure on the part of the county collector shall not be allowed as a valid objection to the collection of any tax or assessment, or to a rendition of a judgment against any delinquent lands or lots included in the application of the county collector: *And, provided further*, that on the application for judgment at such subsequent term, it shall not be deemed necessary to set forth or establish the reasons of such failure: *And, provided, further*, that in counties where probate courts have been or may hereafter be established, it shall be lawful to make such application for judgment and order of sale to the May term of the county court. [As amended by act which became a law and in force June 26, 1895.]

186. COPIES OF PAPER CONTAINING ADVERTISEMENT—PRINTER'S FEE.] § 186. The printer, publisher or financial officer or agent of the newspaper publishing the list of delinquent lands and lots, shall transmit by mail or other safe conveyance to the collector four copies of the paper containing said list, to one of which copies he shall attach his certificate, under oath, of the due publication of the delinquent list for the time required by law (which copy shall be presented by the collector to the county court at the time judgment is prayed), and said copy shall be filed as a part of the records of said court. Upon receipt of said papers, and on demand being made, the collector shall pay to the printer the amount of the fees allowed by law for publishing said list and notice, and it shall be his duty to file one copy of said paper in his office, and deliver one copy to the Auditor, and one copy to the State Treasurer, who shall file and safely preserve them in their respective offices. [See ch. 53, § 22.]

187. ERROR IN ADVERTISEMENT.] § 187. In all cases where there is an error in an advertised list, the fault thereof being the printer's, which prevents judgment being obtained against any tracts or lots, or against all of said delinquent list, at the time stated in the advertisement that judgment will be applied for, the printer shall lose the compensation allowed by this act for such erroneous tracts or lots, or entire list, as the case may be.

188. DELINQUENT LIST—FORM.] § 188. The collector shall transcribe into a book prepared for that purpose, and known as the tax, judgment, sale, redemption and forfeiture record, the list of delinquent lands and lots, which shall be made out in numerical order, and contain all the information necessary to be recorded, at least five days before the commencement of the term at which application for judgment is to be made; which book shall set forth the name of the owner, if known; the proper description of the land or lot; the year or years for which the tax or special assessments are due; the valuation on which tax is extended; the amount of the consolidated and other taxes and special assessments; the costs and total amount of charges against such land or lot. Said book shall also be ruled in

columns, so as to show the amount paid before the rendition of judgment; the amount of judgment and a column for remarks; the amount paid before sale and after rendition of said judgment; the amount of sale, amount of interest or penalty, amount of costs, amount forfeited to State, date of sale, acres or part sold, name of purchaser, amount of sale and penalty, taxes of succeeding years, interest and when paid, interest and costs, total amount of redemption, date of redemption, when deed executed, by whom redeemed, and a column for remarks, or receipt, of redemption money. [See §§ 358, 359.] [As amended by an act approved May 29, 1879.]

189. TAX MAY BE PAID BEFORE SALE.] § 189. Any person owning or claiming lands or lots upon which judgment is prayed, as provided in this act, may, in person or by agent, pay the taxes, special assessments, interest and costs due thereon, to the county collector of the county in which the same are situated at any time before sale. [As amended by an act approved May 29, 1879.]

190. PAYMENTS REPORTED—LIST CORRECTED.] § 190. On the first day of the term at which judgment on delinquent lands and lots is prayed, it shall be the duty of the collector to report to the clerk all the lands or lots, as the case may be, upon which taxes and special assessments have been paid, if any, from the filing of the list mentioned in section one hundred and eighty-eight up to that time, and the clerk shall note the fact opposite each tract upon which such payments have been made. The collector, assisted by the clerk, shall compare and correct said list, and shall make and subscribe an affidavit, which shall be, as nearly as may be, in the following form.

I, ... collector of the county of do solemnly swear (or affirm, as the case may be,) that the foregoing is a true and correct list of the delinquent lands and lots within the county of upon which I have been unable to collect the taxes (and special assessments, interest and printer's fees, if any,) charged thereon, as required by law, for the year or years therein set forth; that said taxes now remain due and unpaid, as I verily believe.

Said affidavit shall be entered at the end of the list, and signed by the collector. [As amended by an act approved May 29, 1879.]

JUDGMENT.

191. PROCEEDING BY COURT.] § 191. The court shall examine said list, and if defense (specifying in writing the particular cause of the objection) be offered by any person interested in any of said lands or lots, to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without pleadings, and shall pronounce judgment as the right of the case may be. The court shall give judgment for such taxes and special assessments and penalties as shall appear to be due, and such judgment shall be considered as a several judgment against each tract or lot, or part of tract or lot, for each kind of tax or special assessment included therein; and the court shall direct the clerk to make out

and enter an order for the sale of such real property against which judgment is given, which shall be substantially in the following form:

Whereas, due notice has been given of the intended application for a judgment against said lands and lots, and no sufficient defense having been made or cause shown, why judgment should not be entered against said lands and lots for taxes, (special assessments, if any,) interest, penalties and costs due and unpaid thereon for the year or years herein set forth, therefore it is considered by the court that judgment be and is hereby entered against the aforesaid tract or tracts, or lots of land, or parts of tracts or lots, as the case may be, in favor of the People of the State of Illinois, for the sum annexed to each, being the amount of taxes (and special assessments, if any,) interest penalties and costs due severally thereon; and it is ordered by the court that the said several tracts or lots of land or so much of each of them as shall be sufficient to satisfy the amount of taxes (and special assessments, if any,) interest, penalties and costs annexed to them severally, be sold as the law directs.

Said order shall be signed by the judge. In all judicial proceedings of any kind, for the collection of taxes and special assessments, all amendments may be made which, by law, could be made in any personal action pending in such court, and no assessment of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax lists or assessment rolls, or on account of the assessment rolls or tax lists not having been made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax list without name, or in any other name than that of the rightful owner; and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collecting of the taxes, not affecting the substantial justice of the tax itself, shall vitiate or in any manner affect the tax or the assessment thereof; and any irregularity or informality in the assessment rolls or tax lists, or in any of the proceedings connected with the assessment or levy of such taxes, or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be, in the discretion of the court, corrected, supplied and made to conform to the law by the court, or by the person (in the presence of the court) from whose neglect or default the same was occasioned. [As amended by act approved May 3, 1873.] See § 88.

192. APPEALS. § 192. Appeals from the judgment of the court may be taken during the same term to the Supreme Court on the party praying an appeal executing a bond to the People of the State of Illinois, with two or more sureties to be approved by the court, in some reasonable amount to be fixed by the court, conditioned that the appellant will prosecute his said appeal with effect, and will pay the amount of any tax, assessment and costs which may finally be adjudged against the real estate involved in the appeal by any court having jurisdiction in the cause. But no appeal shall be allowed from any judgment for the sale of lands or lots for taxes, nor shall any writ of error to reverse such judgment operate as a supersedeas, unless the party praying such appeal or desiring such a writ of error, shall, before taking such an appeal or suing out such writ of error, deposit with the county collector an amount of money equal to the amount of the judgment and costs. If, in case of an appeal or suing

Out a writ of error, the judgment shall be affirmed in all or in part, the Supreme Court shall enter judgment for the amount of taxes with damages, not to exceed ten per cent, and order that the amount deposited with the collector, as aforesaid, or so much thereof as may be necessary, shall be credited upon the judgment so rendered, and execution shall issue for the balance of said judgment, damages and costs. The clerk of the Supreme Court shall transmit to said county collector, a certified copy of the order of affirmance, and it shall be the duty of the collector, upon receiving the same, to apply so much of the amount deposited with him, as aforesaid, as shall be necessary to satisfy the amount of the judgment of the Supreme Court, and to account for the same as collected taxes. If the judgment of the county court shall be reversed and the cause remanded for a rehearing, and if upon the rehearing, judgment shall be rendered for the sale of the lands or lots for taxes, or any part thereof, and such judgment be not appealed from, or a writ of error prosecuted with supersedeas issued thereon, as herein provided, the clerk of the county court shall certify to the county collector the amount of such judgment, and thereupon it shall be the duty of the county collector to certify to the county clerk the amount deposited with him, as aforesaid, and the county clerk shall credit the said judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county collector shall be chargeable with, and accountable for, the amount so credited, as collected taxes. Nothing herein contained shall be construed as requiring an additional deposit in case of more than one appeal or writ of error being prosecuted in said proceedings. If, upon a final hearing, judgment shall be refused for the sale of lands or lots for the taxes, or any part thereof, the collector shall pay over to the party who shall have made said deposit, or his legally authorized agent or representatives, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the premises in respect of which such deposit shall have been made. [As amended by act approved May 25, 1877.]

193. PROCEEDINGS IN CASE OF APPEAL.] § 193. If judgment is rendered by any court, at any time, against any lands or lots, for any tax or special assessment, the county collector shall, after publishing a notice for sale, in compliance with the requirements of section 182 of this chapter, proceed to execute such judgment by the sale of lots and lands against which such judgment has been rendered: *Provided, however,* that in case of an appeal from any such judgment, the collector shall not sell until such appeal is disposed of. [As amended by an act approved May 29, 1879.]

SALE OF DELINQUENT LANDS.

194. PROCESS FOR SALE.] § 194. On the day advertised for sale, the county clerk, assisted by the collector, shall carefully examine said list upon which judgment has been rendered, and see that all payments have been properly noted thereon, and said clerk shall make a certificate to be entered on said record, following the

order of the court, that such record is correct, and that judgment was rendered upon the property therein mentioned for the taxes, interest and costs due thereon, which certificate shall be attested by the clerk under seal of the court, and shall be the process on which all real property or any interest therein shall be sold for taxes, special assessments, interest and costs due thereon, and may be substantially in the following form:

I, ..., clerk of the county court in and for the county of, do hereby certify that the foregoing is a true and correct record of the delinquent real estate in said county, against which judgment and order of sale was duly entered in the county court of said county, on the day of, 18...., for the amount of the taxes, special assessments, interest and costs due severally thereon as therein set forth, and that the judgment and order of court in relation thereto fully appears on said record. [As amended by an act approved May 29, 1879.]

195.] § 195. * * * [Repealed by an act approved May 29, 1879.]

196. COUNTY CLERK TO ASSIST IN SALE.] § 196. The county clerk, in person or by deputy, shall attend all sales of real estate for taxes, made by the collector, and shall assist at the same. [See § 205.]

197. ENTRY OF SALE—REDEMPTION.] § 197. When any tract or lot shall be sold, it shall be the duty of the clerk to enter on the record aforesaid, the quantity sold and the name of the purchaser, opposite such tract or lot, in the blank columns provided for that purpose; and when any such property shall be redeemed from sale, the clerk shall enter the name of the person redeeming, the date, the amount of redemption, in the proper column. [See §§ 210, 213.]

198.] § 198. * * * [Repealed by an act approved May 29, 1879.]

199. FORFEITED TRACTS NOTED.] § 199. All tracts or lots forfeited to the State at such sale, as hereinafter provided, shall be noted on said record.

200. SALE AND REDEMPTION RECORD.] § 200. Said book shall be known and designated as the tax judgment sale, redemption and forfeiture record, and be kept in the office of the county clerk. [As amended by an act approved May 29, 1879.]

201. MANNER OF CONDUCTING SALE.] § 201. The collector, in person or by deputy, shall attend at the court house in his county, on the day specified in the notice for the sale of real estate for taxes, and then and there, between the hours of nine o'clock in the forenoon and four o'clock in the afternoon, proceed to offer for sale, separately and in consecutive order, each tract of land or town or city lot in the said list on which the taxes, special assessments, interest or costs have not been paid. The sale shall be continued from day to day, until all the tracts or lots in the delinquent list shall be sold or offered for sale. [As amended by act which became a law and in force June 26, 1895.]

202. HOW SOLD.] § 202. The person at such sale offering to pay the amount due on each tract or lot for the least percentage thereon as penalty, shall be the purchaser of such tract or lot: *Pro-*

vided, that no bid shall be accepted for a penalty exceeding twenty-five (25) per cent of the amount of such tax or special assessment. [As amended by act which became a law and in force June 26, 1895.]

203. LANDS FORFEITED TO STATE—WHEN TAXES EXCEED VALUE OF LAND, MAY BE AGAIN SOLD.] § 203. Every tract or lot so offered at public sale, and not sold for want of bidders, shall be forfeited to the State of Illinois: *Provided, however*, that whenever the county judge, county clerk and county treasurer shall certify that the taxes on forfeited lands equal or exceed the actual value of such lands, the officer directed by law to expose for sale lands for delinquent taxes, shall, on receipt of such certificate, offer for sale to the highest bidder the tract or lands in such certificate described, after first giving ten days' notice of the time and place of sale, together with a description of the tract or lands so to be offered. And a certificate of purchase shall be issued to the purchaser at such sale as in other cases in this act provided; and the county collector shall receive credit, in his settlement with the custodian, of the several funds for which such tax was levied, for the amount not realized by such sale. And the amount received from any such sale shall be paid by such collector, *pro rata*, to the custodian of the several funds entitled thereto. [As amended by an act approved June 2, 1881.] [See §§ 227, 230.]

204. FAILURE OF COLLECTOR TO ATTEND.] § 204. If any collector, by himself or deputy, shall fail to attend any sale of lands or lots advertised according to the provisions of this act, and make sale thereof as required by law, he shall be liable to pay the amount of taxes, special assessments and costs due upon the lands or lots so advertised. Said collector may afterwards advertise and sell such delinquent property to reimburse himself for the amount advanced by him; but at no such sale shall there be any property forfeited to the State. [See § 201.]

205. FAILURE OF COUNTY CLERK TO ATTEND.] § 205. If any county clerk shall fail to attend any tax sale of real estate, either in person or by deputy, or to make and keep the record, as required by this act, he shall forfeit and pay the sum of five hundred dollars, and shall be liable to indictment for such failure, and upon conviction shall be removed from office. Said sum shall be sued for in an action of debt, in the name of the People of the State of Illinois, and when recovered shall be paid into the county treasury. [See § 196.]

206. PAYMENT BY PURCHASER.] § 206. The person purchasing any tract or lot, or any part thereof, shall forthwith pay to the collector the amount charged on such tract or lot, and, on failure so to do, the said tract or lot shall be again offered for sale in the same manner as if no such sale had been made; and in no case shall the sale be closed until payment is made, or the tract or lot again offered for sale.

207. CERTIFICATE OF PURCHASE—ASSIGNABLE.] § 207. The county clerk, on being requested so to do, shall make out and deliver to the purchaser of any lands or lots sold as aforesaid, a certificate of

purchase, to be countersigned by the collector, describing the land or lot sold as the same was described in the delinquent list, date of such sale, the amount of taxes, special assessments, interest and costs for which the same was sold, and that payment has been made therefor. If any person shall become the purchaser of more than one tract or lot, he may have the whole or one or more of them included in one certificate. Such certificate of purchase shall be assignable by indorsement, and an assignment thereof shall vest in the assignee, or his legal representatives, all the right and title of the original purchaser. [See § 225.]

208. INDEX TO TAX SALE BOOKS.] § 208. The county clerk is hereby authorized to make an index to tax sale records in a book, when furnished by the county, which index shall be kept in the county clerk's office as a public record, open to the inspection of all persons during his office hours.

CERTIFIED COPY OF SALE LISTS TO BE SENT TO AUDITOR.

209. IN TWENTY DAYS AFTER SALE.] § 209. The county clerk shall within twenty days after any sale for taxes, make out and transmit to the Auditor a transcript of sales for taxes, which shall be written on foolscap paper, made up and stitched in book form, suitable for binding. The clerk shall certify to the correctness of said transcript, under the seal of his office. Said list shall not include any tracts or lots forfeited to the State of such sale. The county clerk, for failure to make out, furnish, or forward said list, as herein required, shall forfeit and pay into the State treasury the sum of five hundred dollars, to be recovered in an action of debt, in the name of the People of the State of Illinois, in any court in the State having competent jurisdiction.

REDEMPTION.

210. TIME OF REDEMPTION—AMOUNT.] § 210. Real property sold under the provisions of this act may be redeemed at any time before the expiration of two years from the date of sale, by payment in legal money of the United States, to the county clerk of the proper county, the amount for which the same was sold, together with the amount of the penalty bid at such sale, if redeemed at any time before the expiration of six months from the day of sale. If between six and twelve months, the amount for which the same was sold together with twice the amount of penalty bid; if between twelve and eighteen months the amount for which the same was sold together with three times the amount of the penalty bid; and if between eighteen months and two years, the amount for which the same was sold together with four times the amount of the penalty bid at said sale. The person redeeming shall also pay the amount of all taxes and special assessments accruing after such sale with seven (7) per cent penalty thereon, unless such subsequent tax or special assessment has been paid by or on behalf of the person for whose benefit the redemption is made and not by the purchaser at the tax sale, or his assignee, and it is hereby made the duty of the county clerk to

include the amount of subsequent taxes or special assessments paid by the purchaser or holder of the tax certificate in his certificate of redemption. If the real property of any minor heir, idiot or insane person shall be sold for nonpayment of taxes or special assessments, the same may be redeemed at any time after the sale and before the expiration of one year after such disability be removed upon the terms specified in the section, and upon the payment of ten (10) per cent per annum, the amount due including penalties from and after the expiration of two years from the date of sale, which redemption may be made by themselves, or by any person in their behalf. Tenants in common or joint tenants shall be allowed to redeem their individual interest in real property sold under the provisions of this act, in the same manner and under the terms specified in this section for the redemption of other real property; any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject to the right of the person making the same to be reimbursed by the person benefited. [As amended by Act which became a law and in force June 26, 1895.]

211. WHEN PURCHASER SUFFERS LAND TO BE SOLD AGAIN.]
 § 211. If any purchaser of real estate sold for taxes or special assessment shall suffer the same to be forfeited to the State, or again sold for taxes or special assessment, before the expiration of the last day of the second annual sale thereafter, such purchaser shall not be entitled to a deed for such real property until the expiration of a like term from the date of the second sale or forfeiture, during which time the land shall be subject to redemption, upon the terms and conditions prescribed in this act; but the person redeeming shall only be required to pay for the use of such first purchaser, the amount paid by him. The second purchaser, if any, shall be entitled to the redemption money, as provided for in the preceding action: *Provided, however*, it shall not be necessary for any municipal corporation which shall bid in its own delinquent special assessments, at any sale, in default of other bidders, to protect the property from subsequent forfeitures or sales, as above required in this section. [As amended by an act approved May 29, 1879.]

212. BOOKS, ETC., EVIDENCE, ETC.] § 212. The books and records belonging to the office of the county clerk, or copies thereof certified by said clerk, shall be deemed *prima facie* evidence to prove the sale of any land or lot for taxes or special assessments, the redemption of the same, or payment of taxes or special taxes thereon. The county clerk shall, at the expiration of his term of office, pay over to his successor in office all moneys in his hands received for redemption from sale for taxes on real estate. [As amended by act approved May 3, 1873.]

213. SALES IN ERROR—ENTRY.] § 213. Whenever it shall be made to appear to the satisfaction of the county clerk that any tract or lot was sold, and that such tract or lot was not subject to taxation, or upon which the taxes or special assessments had been paid previous to the sale of said tract or lot, or arises from a double assessment, or that the description is void for uncertainty, he shall make an entry opposite to such tracts or lots in the sale and re-

demption record, that the same was erroneously sold, and such entry shall be *prima facie* evidence of the fact therein stated, and unless such error is disproved the county collector shall, on demand of the owner of the certificate of such sale, refund the amount paid and cancel such certificate so far as it relates to such tract or lots. The collector shall take credit in settlement of his accounts thereafter with such officers as he may be liable to for their *pro rata* amounts respectively paid as aforesaid. [As amended by act which became a law and in force June 26, 1895.]

214. PURCHASER AT ERRONEOUS SALE PAID BACK.] § 214. When the purchaser at such erroneous sale, or anyone holding under him, shall have paid any tax or special assessment upon the property so sold, which has not been paid by the owner of the property, he shall have the right to recover from such owner the amount he has so paid, with ten per cent interest, as the money paid for the owner's use.

215. EFFECT OF RECEIPT OF REDEMPTION MONEY.] § 215. The receipt of the redemption money of any tract of land or lot, by any purchaser, or the return of the certificate of purchase for cancellation, shall operate as a release of all the claim to such tract or lot, under or by virtue of the purchase.

TAX DEEDS.

216. NOTICE.] § 216. Hereafter no purchaser, or assignee of such purchaser, of any land, town or city lot, at any sale of lands or lots for taxes or special assessments, due either to the State or county, or incorporated town or city within the same, or at any sale for taxes or levies otherwise, by the laws of this State shall be entitled to a deed for lands or lots so purchased, until the following conditions have been complied with, to-wit: Such purchaser or assignee shall serve, or cause to be served, a written or printed, or partly written or partly printed, notice of such purchase on every person in actual possession or occupancy of such land or lot; also, the person in whose name the same was taxed or specially assessed, if, upon diligent inquiry, he or she can be found in the county; also, the owners of or parties interested in said land or lot, if they can, upon diligent inquiry, be found in the county, at least three months before the expiration of the time of redemption on such sale; in which notice he shall state when he purchased the land or lot, in whose name taxed, the description of the land or lot he has purchased, for what year taxed or specially assessed, and when the time of redemption will expire. If no person is in possession or occupancy of such land or lot, and the person in whose name the same was taxed or specially assessed, upon diligent inquiry, can not be found in the county, or the owners of, or parties interested in said land or lot, upon diligent inquiry, can not be found in the county, then such person, or his assignee, shall publish such notice in some newspaper printed in such county; and, if no newspaper is printed in said county, then in the newspaper that is published in this State nearest to the county seat of the county in which such land or lot is situated, which notice shall be inserted three times, the first time

not more than five months, and the last time not less than three months, before the time of redemption shall expire: *Provided, however,* that if the owners of said land or lot, or the parties interested therein, can not be found in the county, and the person in the actual occupancy is tenant to, or is in possession under the owner or party interested therein, then service of said notice upon such tenant or occupant shall be deemed service upon the owner or party interested: *And, provided, further,* that if the owners or parties interested are unknown to such purchaser, or his assignee, then the said publication, as to them, may be to the unknown owner or parties interested. [As amended by an act approved May 31, 1879.]

217. AFFIDAVIT—EVIDENCE—PERJURY.] § 217. Every such purchaser or assignee, by himself or agent, shall, before he shall be entitled to a deed, make an affidavit of his having complied with the conditions of the foregoing section, stating particularly the facts relied on as such compliance, which affidavit shall be delivered to the person authorized by law to execute such tax deed and which shall by him be filed with the officer having custody of the record of the lands and lots sold for taxes and entries of redemption in the county where such lands or lots shall lie, to be by such officer entered on the records of his office, and carefully preserved among the files of his office, and which record or affidavit shall be *prima facie* evidence that such notice has been given. Any person swearing falsely in such affidavit shall be deemed guilty of perjury and punished accordingly.

218. PRINTER'S FEE.] § 218. In case any person shall be compelled to publish such notice in a newspaper, then before any person who may have a right to redeem such lands or lots from such sale shall be permitted to redeem, he shall pay the officer or person who by law is authorized to receive such redemption money, the amount paid for printer's fee for publishing such notice, for the use of the person compelled to publish such notice as aforesaid; the fee for such publication shall not exceed one dollar for each tract or lot contained in such notice.

219. WHEN ENTITLED TO DEED.] § 219. At any time after the expiration of two years from date of sale of any real estate for taxes or special assessments, if the same shall not have been redeemed, the county clerk, on request, and on the production of the certificate of purchase, and upon compliance with the three preceding sections, shall execute and deliver to the purchaser, his heirs or assigns, a deed of conveyance for the real estate described in such certificate.

220. DEED MAY INCLUDE SEVERAL TRACTS—FEE.] § 22. When any person shall hold more than one certificate of purchase at the same sale, and for the same year's tax or special assessment, the clerk shall, on the request of the holder of such certificates, include as many tracts or lots described therein in the deed of conveyance as such person may desire, and for which deed the county clerk shall have a fee of fifty cents for each certificate embraced therein: *Provided,* that no greater fee than three dollars shall be charged upon any one deed. [As amended by act approved May 3, 1873.]

221. FORM OF TAX DEED.] § 221. The deed so made by the county clerk under the official seal of his office, shall be recorded in the same manner as other conveyances of real estate, and shall vest in the grantee, his heirs and assigns, the title of the property therein described without further acknowledgment or evidence of such conveyance, and said conveyance shall be substantially in the following form:

STATE OF ILLINOIS, }
 County. } ss.

Whereas, at a public sale of real estate for the non-payment of taxes, made in the county aforesaid, on the day of, A. D 18. , the following described real estate was sold, to-wit: (here place description of real estate conveyed) and whereas, the same not having been redeemed from said sale, and it appearing that the holder of the certificate of purchase of said real estate has complied with the laws of the State of Illinois necessary to entitle (insert him, her or them) to a deed of said real estate: Now, therefore, know ye, that I, ..., county clerk of said county of, in consideration of the premises and by virtue of the statutes of the State of Illinois in such cases provided, do hereby convey unto....., his heirs and assigns forever, the said real estate hereinbefore described, subject, however, to any redemption provided by law.

Given under my hand and the seal of our court this day of
 A. D. 18..

....., County Clerk.

[As amended by act approved May 3, 1873. See § 225.

222. EVIDENCE RECORDED.] § 222. County clerks shall record the evidence upon which deeds are issued, and be entitled to the same fee therefor that may be allowed by law for recording deeds.

223. APPLIES TO FORMER SALES.] § 223. The foregoing six sections shall apply to all sales of real estate for taxes heretofore made, as well as to such sales for taxes and special assessments hereafter to be made.

224. EFFECT OF DEED AS EVIDENCE — REPAYMENT.] § 224. Deeds executed by the county clerk, as aforesaid, shall be *prima facie* evidence, in all controversies and suits in relation to the right of the purchaser, his heirs or assigns, to the real estate thereby conveyed of the following facts: *First*, That the real estate conveyed, was subject to taxation at the time the same was assessed, and had been listed and assessed in the time and manner required by law. *Second*, That the taxes or special assessments were not paid at any time before sale. *Third*, That the real estate conveyed had not been redeemed from the sale at the date of the deed. *Fourth*, That the real estate was advertised for sale in the manner and for the length of time required by law. *Fifth*, That the real estate was sold for taxes or special assessments, as stated in the deed. *Sixth*, That the grantee in the deed was the purchaser or assignee of the purchaser. *Seventh*, That the sale was conducted in the manner required by law. And any judgment for the sale of real estate for delinquent taxes rendered after the passage of this act, except as otherwise provided in this section, shall estop all parties from raising any objections thereto, or to a tax title based thereon, which existed at or before the

rendition of such judgment or decree, and could have been presented as a defense to the application for such judgment in the court wherein the same was rendered, and as to all such questions the judgment itself shall be conclusive evidence of its regularity and validity in all collateral proceedings, except in cases where the tax or special assessments have been paid or the real estate was not liable to the tax or assessment. *Provided*, That any judgment or decree of court setting aside any tax deed procured under this act, shall provide that the claimant shall pay to the party, holding such tax deed, all taxes and legal costs, together with all penalties, as provided by law, as it shall appear the holder of such deed or his assignors, shall have properly paid or be entitled to in procuring such deed, before such claimant shall have the benefits of such judgment or decree. [As amended by an act in force July 6, 1885, without the approval of the Governor.

225. WHEN DEED MUST BE TAKEN OUT.] § 225. Unless the holder of the certificate for real estate purchased at any tax sale under this act, takes out the deed as entitled by law, and files the same for record within one year from and after the time for redemption expired, the said certificate or deed, and the sale on which it is based, shall, from and after the expiration of such one year, be absolutely null. If the holder of such certificate shall be prevented from obtaining such deed by injunction or order of any court, or by the refusal of the clerk to execute the same, the time he is so prevented shall be excluded from the computation of such time. Certificates of purchase and deeds executed by the county clerk shall recite the qualifications required in this section. See [§ 207.

226.] § 226. * * * [Repealed by an act approved May 29, 1879.

FORFEITED PROPERTY.

227. REDEMPTION OR PURCHASE OF FORFEITED PROPERTY.] § 227. If any person shall desire to redeem or purchase any tract of land or lot forfeited to the State, he shall apply to the county clerk, who shall issue his order to the county collector, directing him to receive from said person the amount due on said tract or lot, which shall in no case be less than ten per cent on all taxes heretofore forfeited, and twenty-five per cent of all taxes hereafter levied and forfeited, in addition to the tax, special assessments, interest and printer's fees due thereon, particularly describing the property and setting forth the amount due; and upon presentation of said order to the county collector, he shall receive said amount and give the person duplicate receipts therefor, setting forth a description of the property and the amount received—one of which shall be countersigned by the county clerk, and when so countersigned shall be evidence of the redemption or sale of the property therein described as the case may be, but no such receipt shall be valid until it is countersigned by the county clerk. The other receipt shall be filed by the county clerk in his office, the said clerk shall make a proper entry of the redemption or sale of the property on the books in his office, and charge the amount of the redemption or sale money to the county collector. In cases of sales,

the collector and clerk shall make the receipt in the form of a certificate of purchase. Property purchased under this section shall be subject to redemption, notice, etc., the same as if sold at regular public tax sale. [As amended by an act approved May 31, 1879.] [See § 225.]

228. REPORT AND PAYMENT OF MONEY COLLECTED ON FORFEITED LAND.] § 228. It shall be the duty of the county clerk, annually, when he makes return of the amount of taxes levied, to report to the Auditor the amount due the State on account of the redemption and sale of such forfeited property, and said Auditor shall charge the same to the collector. If the collector who received said redemption or sale money shall be succeeded in office, he shall pay the amount in his hands over to his successor, who shall pay said amount into the State treasury when he settles for the taxes of the current year.

229. SALE OF FORFEITED PROPERTY—BACK TAX ADDED—EFFECT.] § 229. The amount due on lands and lots previously forfeited to the State, and remaining unpaid on the first day of November, shall be added to the tax of the current year, and the amount thereof shall be reported against the county collector, with the amount of taxes for said year; and the amount so charged shall be placed on the tax books, collected and paid over in like manner as other taxes. The county collector is hereby authorized to advertise and sell said property, in the manner hereinbefore required by this act, as if said property had never been forfeited to the State; and the county, city, town or school district may, by their agent, attend such sale for taxes, and buy said lands and acquire the same rights that individuals now have under the law; and acquire, hold, sell and dispose of said title thereto the same as and in the same manner as individuals may do under the laws of this State, in case of sale for taxes. Said additions and sales shall be continued from year to year until the taxes on said property are paid, by sale or otherwise. [As amended by an act approved May 31, 1881.] [See § 129.]

230. SUIT BY COUNTY, CITY, ETC., FOR TAXES ON FORFEITED PROPERTY.] § 230. The county board may, at any time, institute suit in an action of debt, in the name of the People of the State of Illinois, in any court of competent jurisdiction, for the whole amount due on forfeited property; or any county, city, town, school district, or other municipal corporation, to which any such tax may be due, may, at any time, institute suit in an action of debt in its own name, before any court of competent jurisdiction, for the amount of such tax due any such corporation on forfeited property, and prosecute the same to final judgment: The county board may also, at any time, institute suit in an action of debt in the name of the People of the State of Illinois, in any court of competent jurisdiction, against any person, firm or corporation, for the recovery of any personal property tax due from such person, firm or corporation, and, in any such suit for the recovery of personal property tax, the return of the county collector that such taxes are delinquent shall be *prima facie* evidence that such taxes are due and unpaid, but the fact that such taxes are due and unpaid may be proven by other competent

testimony. This act shall apply to all taxes heretofore levied against any person, firm or corporation, and now upon any assessment book or roll, and on the sale of any property following such judgment, on execution or otherwise, any such county, city, town, school district, or other municipal corporation, interested in the collection of said tax, may become purchaser at such sale of either real or personal property, and if the property so sold is not redeemed (in case of real estate) may acquire, hold, sell and dispose of the title thereto, the same as individuals may do under the laws of this State; and, in any such suit or trial for forfeited taxes, the fact that real estate or personal property is assessed to a person, firm or corporation, shall be *prima facie* evidence that such person, firm or corporation was the owner thereof, and liable for the taxes for the year or years for which the assessment was made, and such fact may be proved by the introduction in evidence of the proper assessment book or roll, or other competent proof. [As amended by act approved May 30, 1881.]

FINAL SETTLEMENT OF COUNTY COLLECTOR.

231. STATEMENT TO COUNTY CLERK.] § 231. On or before the third Monday in June, annually, the county collector shall make out and file with the county clerk a statement in writing, setting forth, in detail, the name of each person charged with personal property tax which he has been unable to collect, by reason of the removal or insolvency of the person charged with such tax, the value of the property, and the amount of tax, the cause of inability to collect such tax, in each separate case, in a column provided in the list for that purpose. Said collector shall, at the same time, make out and file with the county clerk a similar detailed list of errors in assessment of real estate, and errors in footing of tax books, giving in each case a description of the property, the valuation and amount of several taxes and special assessments, and cause of error. The truth of the statements contained in such lists shall be verified by affidavit of the county collector. County collectors in cases of removals and insolvencies, may give, as the cause of inability to collect, the same cause as sworn to by the town or district collectors, stating in their return the fact that such was the statement made by the town or district collector, and that such tax still remains uncollected.

232. CREDIT ON FORFEITED PROPERTY—PRINTER'S FEE.] § 232. If any lands or lots shall be forfeited to the State for taxes or special assessments, the collector shall be entitled to a credit in his final settlement for the amount of the several taxes and special assessments thereon, the county to allow the amount of printer's fees thereon, and be entitled to said fees, so allowed, when collected.

233. SETTLEMENT WITH COUNTY BOARD.] § 233. On the third Monday in June, annually, the county board shall settle with and allow the county collector credit for such allowance as he may be legally entitled to. [See § 242.]

234. WHEN COLLECTOR TO ACCOUNT WITH CLERK.] § 234. If there be no session of the county board held at the proper time for

settling and adjusting the accounts of the county collector, it shall be the duty of the collector to file the lists with the county clerk, who shall examine said lists and correct the same, if necessary, in like manner as said board is required to do. Said county clerk shall make an accurate computation of the value of the property, and the amount of the delinquent tax and special assessments returned, for which the collector is entitled to credit.

235. CLERK TO CERTIFY TO AUDITOR.] § 235. The county clerk shall immediately, in either case, certify to the Auditor of Public Accounts the valuation of property, and the amount of State taxes due thereon, for which the collector may be allowed credit.

236. CLERK TO CERTIFY TO LOCAL AUTHORITIES, ETC.] § 236. The county clerk shall also, at the same time, certify to the several authorities or persons with whom the county collector is to make settlement, showing the valuation of the property and amount of taxes and special assessments due thereon, allowable to said collector in the settlement of their several accounts.

237. CREDITS ON FINAL SETTLEMENT—EXAMINATION OF ACCOUNTS, ETC.] § 237. The Auditor and other proper authorities or persons shall, in their final settlements with the collector, allow him credit for the amount so certified: *Provided*, that if the Auditor or such other proper authorities or persons shall have reason to believe that the amount stated in said certificate is not correct, or that the allowance was illegally made, he or they shall return the same for correction; and when the same shall appear to be necessary in the opinion of the Auditor or such other proper authorities or persons, he or they shall designate and appoint some competent person to examine the collector's books and settlement, and the person so designated and appointed shall have access to the collector's books and papers appertaining to such collector's office or settlement, for the purpose of making such examination. [See § 242.

238. FINAL ORDER, CORRECTIONS, ETC.] § 238. In all cases when the adjustment is made with the county clerk, the county board shall, at the first session thereafter, examine such settlement, and if found correct shall enter an order to that effect; but if any omission or error is found, said board shall cause the same to be corrected, and a correct statement of the facts in the case forwarded to the Auditor and other proper authorities or persons, who shall correct and adjust the collector's accounts accordingly.

PARTIAL SETTLEMENT OF COUNTY COLLECTORS.

239. APRIL STATEMENT TO CLERK.] § 239. On or before the tenth day of April, annually, after he has made settlement with town and district collectors, the county collector shall make a sworn statement showing the total amounts of each kind of tax received by him from town or district collectors, and the total amount of each collected by himself—which statement shall be filed in the office of the county clerk. [As amended by act approved May 3, 1873.

240. CLERK TO NOTIFY AUDITOR, ETC.—AMOUNT DUE.] § 240. The clerk shall immediately, on the receipt of such statement, certify to the Auditor, and to other proper authorities or persons, the amount for which the collector is required to settle with them severally.

241. APRIL PAYMENT TO STATE TREASURER.] § 241. The county collector shall, on or before the fifteenth day of April following, pay over to the State Treasurer the taxes in his hands, payable to the State treasury, as shown by the statement required by section 239 of this act. [As amended by act approved May 3, 1873.]

242. EFFECT OF FAILURE OF COLLECTOR TO OBTAIN JUDGMENT.] § 242. The failure of any county collector to obtain judgment shall not prevent him from presenting his statement of credits, and making settlement for taxes and special assessments in his hands, at the time required by this act; but if, from no fault of the collector, he fail to obtain judgment and sale of delinquent real estate at the time required by this act [he] shall be allowed, in his settlements, a temporary credit for the amount of taxes and special assessments in such delinquent list, which delinquent taxes and special assessments shall be accounted for and paid immediately after sale is had. [See § 232.]

243. APRIL PAYMENTS TO LOCAL AUTHORITIES.] § 243. He shall, within the same time, pay over to the other proper authorities or persons, the amounts so shown to be in his hands, and payable to them.

244. TO PAY CITIES, ETC., EVERY TEN DAYS.] § 244. The county collector shall report and pay over the amount of tax and special assessments due to towns, districts, cities, villages, corporations and persons, collected by him on delinquent property, at least once in every ten days, when demanded by the proper authorities or persons. [See ch. 24, § 113.]

245. FAILURE TO MAKE REPORT—SUIT.] § 245. Any county collector failing to make the reports and payments hereinbefore required, for five days after the time specified for that purpose, or after demand made as aforesaid, the Auditor, or such other authorities or persons, may bring suit upon the collector's bond.

246. FAILURE TO ACCOUNT AND PAY OVER—SUIT.] § 246. If any county collector fails to account and pay over as required in the preceding sections, his office may be declared vacant by the county board, or by any court in which suit is brought on his official bond.

FINAL SETTLEMENT OF THE COUNTY COLLECTOR FOR STATE TAXES.

247. MANNER OF MAKING SETTLEMENT.] § 247. The county clerk shall make out and deliver to the county collector, as soon as adjustment is made with the county board or county clerk, annually, the statements, certificates and lists appertaining to the settlement of the accounts of such collector; which statement, certificates and lists shall be made out in proper form, under his seal of office, on blanks which it is hereby made the duty of [the] Auditor to furnish annually, for that purpose. The collector shall deliver the same at

the office of the Auditor, and make a final settlement of his accounts, and pay the amount due the State into the State treasury on or before the first day of July next after receiving the tax books: *Provided*, that in all cases where the statements, certificates and lists appertaining to the final settlement of a collector are on file with the Auditor, on or before the first day of July, the Auditor shall not charge interest on the balance found due on the account of such collector, for fifteen days after mailing said Auditor's statement showing balance due the State on such collector's account: *Provided, further*, that this section shall not be held to relieve any collector from the payment of interest charged on his account by reason of failure to make payment to the State, at other time or times, as required by this or any other act of the General Assembly of this State. [As amended by act of May 3, 1873.]

248. DUPLICATE STATEMENT TO AUDITOR.] § 248. The county clerk shall furnish a duplicate copy of said statement, duly certified, whenever requested so to do by the Auditor. If the statement of credits herein required, or any of the items therein, are objected to by the Auditor, he shall return the statement to the county clerk, stating his objections, and said clerk shall examine and correct or explain the same satisfactorily, and return the statement to said Auditor.

249. OVERPAYMENT REFUNDED.] § 249. If any collector shall have paid, or may hereafter pay into the State treasury, any greater sum or sums of money than are or may be legally and justly due from such collector, after deducting abatements and commissions, the Auditor shall issue his warrant for the amount so overpaid, which shall be paid out of the fund or funds so overpaid on said warrant.

250. HOW PAID INTO TREASURY—DUPLICATE RECEIPT.] § 250. Upon ascertaining the amount due to the State from any collector or other person, the Auditor shall give such person a statement of the amount to be paid, and upon the presentation of such statement to State Treasurer, and the payment of the sum stated to be due, the Treasurer shall give duplicate receipts therefor, one of which shall be filed in the Auditor's office, and entered in a book to be kept for that purpose, and the other shall be countersigned by the Auditor and delivered to the person making the payment; and no payment shall be considered as having been made until the Treasurer's receipt shall be countersigned by the Auditor as aforesaid.

251. INTEREST ON MONEY DUE STATE.] § 251. Any collector failing to pay into the State treasury the amount due to the State, on his account for State and other taxes, at the time or times required by this act, shall pay interest at the rate of ten per cent per annum from the time the same became due under this act until the same is paid; and it shall be the duty of the Auditor to charge such interest to the account of every collector failing to pay at the time or times required in this act. In no case shall the Auditor be permitted to remit such interest, unless satisfactory evidence from the county board is presented to him, showing by official action taken by such board, lawful cause why the collector could not pay over, in part or in whole, the amount due on such collector's account with the State.

252. AUDITOR'S CERTIFICATE OF SETTLEMENT—FILING SAME.]

§ 252. Upon the final settlement of any account with the State, the Auditor shall give the collector duplicate certificates, under his seal of office, setting forth that said collector has settled and paid into the State treasury the full amount due from him on said account; and it shall be the duty of the collector to file one of said certificates in the office of the county clerk, on or before the first day of August next after receiving the tax books. If any collector shall neglect or refuse to file one of said certificates as above required, the county clerk shall leave a written notice at the office of said collector, requiring him to appear before the county court, at the September term thereof, and show cause why he has not filed the certificate aforesaid; and if the collector shall not show that he has paid over the full amount due from him, and made a final settlement with the State and county, or that he has a lawful excuse for failing to do so, his office as collector and treasurer shall be declared vacant by said court, and the same filled as in other cases of vacancy by reason of death or otherwise.

LIENS OF TAXES ON REAL PROPERTY.**253. FIRST LIEN ON REAL PROPERTY—FORECLOSURE AND SALE IN EQUITY.] § 253.**

The taxes upon real property, together with all penalties, interests and costs that may accrue thereon, shall be a prior and first lien on such real property, superior to all other liens and incumbrances, from and including the first day of May in the year in which the taxes are levied until the same are paid; which lien may be foreclosed in equity, in any court of competent jurisdiction, in the name of the People of the State of Illinois, whenever taxes for two or more years, upon the same description of property, shall have been forfeitted to the State, and may be sold under the order of the court by the person having authority to receive State and county taxes, with the same notice to interested parties and right of redemption from said sale as is now provided by law, and in conformity with sections four (4) and five (5) of article 9 of the Constitution of this State. In proceedings to foreclose the tax lien on any real property, the amount due on the collector's books against the said property shall be *prima facie* evidence of the amount of taxes against the real property. When any taxes are collected in any such foreclosure proceedings, they shall be paid to the county collector, to be distributed by him to the respective authorities entitled thereto. [As amended by an act approved May 30, 1881. [See § 347.]

254. TAX ON PERSONALTY.] § 254. The taxes assessed upon personal property shall be a lien upon the personal property of the person assessed, from and after the time the tax books are received by the collector.

255. REAL AND PERSONAL TAX.] § 255. Personal property shall be liable for taxes levied on real property, and real property shall be liable for taxes levied on personal property; but the tax on personal property shall not be charged against real property, except in cases

of removals, or where said tax can not be made out of the personal property; but the tax on real property may be made out of personal property, at any time after the tax becomes due, by any collector having the tax books in his hands, by distraint and sale, in the manner provided in this act. *Provided*, that judgment against real property, for non-payment of taxes thereon, shall not be prevented by showing that the owner thereof was possessed of personal property subject to distraint; and no person shall be subject to have his personal property distrained and sold for tax on real estate, which may have been listed and assessed in his name, when he makes oath; or otherwise satisfies the collector that he did not own such real property on the preceding first day of May. [See § 183, 347.]

256. LIEN IN FAVOR OF AGENT, ETC., FOR TAX PAID.] § 256. When property is assessed to any person as agent for another, or in a representative capacity, such person shall have a lien upon such property, or any property of his principal in his possession, until he is indemnified against the payment thereof, or if he has paid the tax, until he is reimbursed for such payment. [See §§ 6, 9, 19.]

WHO NOT ELIGIBLE AS BONDSMAN.

257. CERTAIN OFFICERS.] § 257. No judge of the county court, chairman of the county board, clerk of the circuit court, county clerk, sheriff, deputy sheriff or coroner shall be permitted to be a surety on the bond of a county, town, district or deputy collector or county treasurer.

LIABILITY ON BONDS.

258. SPECIFIED.] § 258. The bond of every county, town or district collector shall be held to be security for the payment by such collector to the State Treasurer, county treasurer, and the several cities towns and villages, and proper authorities and persons, respectively, of all taxes and special assessments which may be collected or received by him on their behalf by virtue of any law in force at the time of giving of such bond, or that may be passed or take effect thereafter.

259. SUIT BY AUDITOR.] § 259. Upon the failure of any collector to make a settlement with the Auditor, or to pay money into the State Treasury, it shall be the duty of the Auditor to sue the collector and his sureties upon the bond of such collector, or to sue the collector in such form as may be necessary, and take all such proceedings, either upon such bond or otherwise, as may be necessary to protect the interests of the State. [As amended by an act approved March 24, 1874.]

260. JURISDICTION—POWER OF COURT.] § 260. When suit is instituted in behalf of the State, it may be in either division of the Supreme Court, or in the Sangamon county circuit court, or in any court of record in this State having jurisdiction of the amount; and process may be directed to any county in the State. In any proceeding against any officer or person whose duty it is to collect, re-

ceive, settle for or pay over any of the revenues of the State, whether the proceeding be by suit on the bond of such officer or person, or otherwise the court in which such proceeding is pending shall have power, in a summary way, to compel such officer or person to exhibit, on oath, a full and fair statement of all moneys by him collected or received, or which ought to be settled for or paid over, and to disclose all such matters and things as may be necessary to a full understanding of the case, and the court may, upon hearing, give judgment for such sum or sums of money as such officer or person is liable in law or equity to pay. And if, in a suit upon the bond of any officer or person, he or his sureties, or any of them, shall not for any reason be liable upon the bond, the court may, nevertheless, give judgment against such officer or person, or against such officer and such of his sureties as are liable, for the amount he or they may be liable to pay, without regard to the form of the action or pleadings. [As amended by act approved March 24, 1874.]

261. PROCEEDINGS IN SUIT ON BOND BY OTHERS.] § 261. When suit has been instituted by the Auditor, any party aggrieved may proceed under the judgment obtained upon the bond, by writ of inquiry of damages, as in other cases upon bonds. [As amended by act approved March 24, 1874.]

262. WHEN BOND SUED BY CITY, TOWN, ETC.] § 262. Cities, towns, villages or corporate authorities, or persons aggrieved, may prosecute suit against any collector or other officer collecting or receiving funds for their use, by suit upon the bond, in the name of the People of the State of Illinois, for their use, in any court of competent jurisdiction, whether the bond has been put in suit at the instance of the Auditor or not; and in case of judgment thereon, the Auditor may, if he shall so elect, have a writ of inquiry of damages for any amount that may be due to the State treasury from such officer. Cities, towns, villages and other corporate authorities or persons, shall have the same rights in any suits or proceedings in their behalf as is provided in case of suits by or in behalf of the State. [As amended by act approved March 24, 1874.]

263. FEES WHEN STATE SUES.] § 263. The State shall pay like fees as are or may be allowed by law in suits between individuals; and in all cases when the State is plaintiff, it shall advance and pay such fees in like manner as individuals are required to advance and pay fees; and when the State becomes the purchaser of real property sold on execution for any debt due the State, the officer selling such real estate shall be entitled to like commissions as he would have been entitled to had such property been purchased by an individual—said fees and commissions to be paid on the warrant of the Auditor, out of any money in the treasury appropriated for that purpose; and when such fees are collected they shall be paid into the State treasury.

SALE OF REAL ESTATE ON EXECUTION IN BEHALF OF THE STATE—
REDEMPTION.

264. NOTICE OF LEVY GIVEN AUDITOR—HE TO PURCHASE IN—REDEMPTION.] § 264. When real estate shall be levied upon to satisfy any judgment in favor of the State, it shall be the duty of the officer making such levy, to transmit, by mail, to the Auditor, at least twenty days before the day of sale, a correct statement, showing the description, and value of said property in cash; the truth of said statement shall be attested by the oath of said officer. Said officer shall, at the same time, furnish the Auditor with an abstract of title of the property levied upon, the expense thereof to be charged and collected as costs. And the Auditor is hereby authorized and required to purchase in his name, for the use of the People of the State of Illinois, at a price not exceeding two-thirds of said value, so much of said property as may be required to pay the amount of the judgments and costs aforesaid; and it shall be the duty of the officer making such sale to forward to the Auditor a certificate of purchase, and make his return, as required in other cases of sales on execution. Any person desiring to redeem all or part of said property from such sale, shall pay the amount of redemption money into the State treasury, and thereupon the Auditor shall indorse such payment on the back of the certificate of purchase aforesaid, and deliver it to the person so paying, which shall have the same effect as redemptions have in other cases; but no real estate purchased as aforesaid shall be considered redeemed from such sale until the redemption money is paid into the State treasury. Such certificate may be recorded in the recorder's office of the county in which such real property is situated, and shall operate as a release of record of such property.

265. PAYMENT OF MONEY COLLECTED.] § 265. All moneys received by any sheriff or other officer, on execution, in behalf of the State, shall be paid by such officer to the State Treasurer, or to the collector of his county, as may be directed by the Auditor, within twenty days after demand is made by said Auditor. Said demand may be made by any person authorized by the Auditor.

266. WHEN REAL PROPERTY NOT REDEEMED—TIMBER, ETC.] § 266. If any real estate, purchased by the State on execution, shall not be redeemed within the time required by law, it shall be the duty of the Auditor to obtain a deed or deeds therefor; which he shall cause to be recorded in a book kept for that purpose in his office, and shall take such steps as he shall deem necessary to protect the timber or fixtures thereon from being lost or destroyed.

DOUBLE PAYMENT AND ASSESSMENT—REFUNDING.

267. PAYMENT BY DIFFERENT CLAIMANTS—RETURN, ETC.] § 267. Whenever the taxes on the same property shall have been paid more than once, for the same year, by different claimants, the county collector shall make a return to the county clerk of all such surplus taxes so received by him, together with the names of the several claimants thus paying. Certified copies of the said return, or of re-

cord thereof by the county clerk, or of the county clerk's report, by the Auditor, shall be *prima facie* evidence in all courts, when the same shall come in question, of the payment of tax on the property therein described for the year or years therein mentioned. The county clerk shall make a full record of all such cases, and transmit a certified copy thereof to the Auditor, who shall charge such collector with the portion of such surplus taxes belonging to the State. The town or district collectors shall report such cases to the county collector, and he to the county clerk.

268. DOUBLE ASSESSMENT OR PAYMENT—REFUNDING.] § 268. If any real property shall be twice assessed for the same year, or assessed before it becomes taxable, and the taxes so erroneously assessed shall have been paid, either at sale or otherwise, or have been twice paid by different claimants, the county board, on application of the person paying the same, or his agent, and being satisfied of the facts in the case, shall cause the State and county taxes to be refunded *pro rata* by the State and county; and the city and incorporated town or village taxes and special assessments, by the city or incorporated town, village or other proper authorities or persons. If any county, town or district collector shall receive the taxes or special assessments properly due on any real property, and the same shall afterwards be sold for said taxes or special assessments, he shall refund to the purchaser thereof, if application be made within three years from the date of said sale, double the amount of purchase money and all expenses of advertising said real estate under this act, requiring real estate purchased at tax sales to be advertised, including costs of deeds. Any collector neglecting or refusing to pay as required by this section, shall be liable to the county, or person in interest, in an action of debt in any court having jurisdiction. [See § 213.]

WHEN RECORDS ARE DESTROYED.

269. NEW ASSESSMENT.] § 269. When assessment rolls or collectors' books, in whole or in part, of any county, town, city, incorporated village or district, shall be lost or destroyed by any means whatever, a new assessment or new books, as the case may require, shall be made under the direction of the county board. Said board shall, in such cases, fix reasonable times and dates for performing the work of assessment, equalization, levy, extension and collection of taxes, and paying over the same, or making new books, as the circumstances of the case may require. All the provisions of this act shall apply to the dates fixed by the county board, in the same manner that they apply to the dates for similar purposes, as fixed by this act. The county board is hereby fully empowered to select and appoint persons, where it may find the same necessary, to carry into effect the provisions of this section.

OTHER DUTIES OF AUDITOR.

270. WHEN A LOCALITY DOES NOT PAY ITS SHARE OF TAX.]
 § 270. Whenever it shall come to the knowledge of the Auditor that any county, township, city, district or town, or any well defined locality thereof, or any particular class of property therein, has heretofore been or may hereafter be released, from any cause whatever, from its just proportion of State taxes, said Auditor shall cause suit to be commenced in an action of debt, in the name of the People of the State of Illinois, either against the municipality or against the property unjustly released from taxation, or the owners thereof, for the amount of such tax, in the Supreme Court of this State, in either division thereof; and when judgment may be recovered in any such case, the Auditor shall levy a rate of tax on the equalized valuation of all property or particular class of property in such county, township, city, district, town or locality, as the case may be, as will pay the State the amount of such judgment and costs; and it shall be the duty of the county clerk of the proper county to extend such rate of tax with the State tax of the year directed in the Auditor's certificate. Any county clerk neglecting or refusing to extend such rate, as certified to him by the Auditor, shall be removed from his office, and in addition thereto shall be subject to a fine of five thousand dollars, and damages caused by such neglect or refusal, to be sued for by the Auditor, in an action of debt, in the name of the People of the State of Illinois, in either division of the Supreme Court of this State: *Provided*, that in cases where the Auditor and proper local authorities of the proper municipality can arrange to make such levy to reimburse the State in such cases without suit, the Auditor is hereby authorized to pursue such course.

271. AUDITOR MAY SELL PROPERTY BOUGHT IN BY STATE.]
 § 271. The Auditor is authorized to sell, transfer and convey, by deed, any and all real estate that may have been heretofore, or may be hereafter, purchased or taken in payment, to satisfy any judgment or any execution in favor of the State, by this State or by any officer of this State, for the benefit and use of the State, to any person or persons who may pay into the State treasury the full amount paid by the State for said property, including costs, and six per cent interest thereon, from the date of said sale to the time of such payment: *Provided*, that the sale of the real estate, in part or in whole, may be made at such price, not less than the price paid for such part or whole of the property, as the case may be, as the judge of the county court, chairman of the county board, and the sheriff of the county in which the estate is situated, shall certify the same to be worth, or, if not sold in one year from and after the expiration of the time of redemption now or hereafter allowed by law, said property may, if the Auditor thinks the valuation fair, be sold by said Auditor upon and for any valuation of said property which may be appraised and certified by the judge of the county court, chairman of the county board and sheriff of the county in which such property is situated.

272. ABSTRACTS, UNITED STATES CANAL, AND ILLINOIS CENTRAL RAILROAD LANDS.] § 272. On the first day of May in each year, or as soon thereafter as practicable, the Auditor shall obtain from the United States land office in this State abstracts of the lands entered and located, and not previously obtained, and shall, at the same time, obtain from the Illinois Central railroad, and canal offices, abstracts of the Central railroad and canal lands sold. Upon the receipt of said abstracts, the Auditor shall cause them to be transcribed into the tract books in his office, and shall, without delay, cause abstracts of the lands in each county, including school lands reported to his office as having been sold, to be made out and forwarded by mail to the county clerks of the several counties; and said clerks shall cause such abstracts to be transcribed into the tract book, and filed in their office. The expense of procuring and furnishing the abstracts required by this section, shall be paid by the Auditor out of the appropriations for the expenses of his office.

273. FORMS—INSTRUCTIONS—OPINIONS.] § 273. It shall be the duty of the Auditor to make out and forward to each county clerk, from time to time, for the use of such clerks and other officers, suitable forms and instructions; and all such instructions shall be strictly complied with by the officers in the performance of their respective duties. He shall give his opinion and advice on all questions of doubt as to the true intent and meaning of the provisions of this act. [See § 289.

274. ACT PUBLISHED.] § 274. The Auditor shall, as soon as practicable after the passage of this act, cause the same to be correctly printed, in pamphlet form, and transmit to each county clerk a sufficient number of copies thereof for the use of the several county, town and district officers, and said clerk shall deliver the same to the proper officers.

275. SWAMP LANDS.] § 275. The county clerks of the several counties shall, annually, report to the Auditor a list of the swamp and overflowed lands sold in their respective counties for the year ending on the first day of May, and the Auditor shall enter the same in the tract books of his office.

OMITTED PROPERTY—SAVING CLAUSES.

276. WHEN DISCOVERED, LISTED AND TAX ADDED—PERSONAL TAX.] § 276. If any real or personal property shall be omitted in the assessment of any year or number of years, for the tax thereon, for which such property was liable, from any cause has not been paid, or if any such property, by reason of defective description or assessment thereof, shall fail to pay taxes for any year or years, in either case the same, when discovered, shall be listed and assessed by the assessor, and placed on the assessment and tax books. The arrearages of tax which might have been assessed, with ten per cent interest thereon, from the time the same ought to have been paid, shall be charged against such property by the county clerk. It shall be the duty of county clerks to add uncollected personal property.

tax to the tax of any subsequent year, whenever they may find the person owing such uncollected tax assessed for any subsequent year. [See §§ 77, 95.]

277. TAX NOT COLLECTED ADDED TO SUBSEQUENT YEAR.] § 277. If the tax or assessment on property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding or other cause, the amount of such tax or assessment which such property should have paid may be added to the tax on such property for any subsequent year, in separate columns, designating the year or years. [As amended by act approved May 3, 1873.]

278. NOT PRIOR TO DATE OF OWNERSHIP—NOTICE.] § 278. No such charge for tax and interest for previous years, as provided for in the preceding section, shall be made against any property prior to the date of ownership of the person owning such property at the time the liability for such omitted tax was first ascertained: *Provided*, that the owner of property, if known, assessed under this and the preceding section, shall be notified by the assessor or clerk, as the case may require.

279. SPECIAL ASSESSMENT—RETURN LIMITED.] § 279. When any special assessment is not returned to the county collector on or before the first day of March next after it is due, the same may be returned on or before the first day of March in the succeeding year, and, if not then returned, it shall be considered barred, unless return is prevented by an injunction or order of court; and the time such return is thus prevented shall be excluded from the computation of such time.

280. FAILURE TO COMPLETE ASSESSMENT IN TIME NOT TO VITIATE.] § 280. A failure to complete an assessment in the time required by this act shall not vitiate such assessment, but the same shall be as legal and valid as if completed in the time required by law. [See § 90.]

281. INFORMALITY NOT TO VITIATE.] § 281. No assessment of real or personal property, or charge for taxes thereon, shall be considered illegal on account of any informality in making the assessment, or in the tax lists, or on account of the assessments not being made or completed within the time required by law.

282. FAILURE TO DELIVER TAX BOOKS NOT TO VITIATE.] § 282. Any failure to deliver the collector's books within the time required by this act shall in no way affect the validity of the assessment and levy of taxes, but in all cases of such failure, the assessment and levy of taxes shall be held to be as valid and binding as if said books had been delivered at or within the time required by law. [See § 70.]

283. WRONG NAME NOT TO VITIATE.] § 283. No sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than that of the rightful owner. [See § 66.]

WHO MAY ADMINISTER OATH.

284.] § 284. Any oath authorized to be administered under this act may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths.

PENALTIES OF OFFICERS.

285.] DELIVERING OR RECEIVING BOOKS BEFORE COLLECTOR'S BOND FILED.] § 285. If any county clerk shall deliver the tax books into the hands of the county collector, or if any collector shall receive said books or collect any taxes until such collector's bond has been approved and filed, as required by this act, said clerk and collector, and each of them, shall be liable to a penalty of not less than five hundred dollars, and all damages and costs, to be recovered in an action of debt; and the Auditor shall bring suit therefor in the name of the People of the State of Illinois—the amount recovered on such fines to be paid into the State treasury as revenue fund. Nothing in this section shall be construed as relieving the securities of a collector from liabilities incurred under a bond not approved and filed by the Auditor. [See §§ 135, 145.]

286. COLLECTOR—NEGLECT TO OBTAIN JUDGMENT, ETC.] § 286. If any collector shall, by his own neglect, fail to obtain judgment at the May term of the county court, or shall fail to present his list of delinquencies on personal property, or errors in assessment of real estate, at the time required by this act, he shall lose the benefit of any abatement to which he might have been entitled, and shall pay to the State and county the full amount charged against him, after deducting the fees allowed by this act for collecting and paying over taxes. If the county court is not held at the May term, the collector shall have further time to pay over the amount due on the delinquent list.

287. FAILURE TO DO ANY DUTY UNDER THIS ACT.] § 287. If any officer shall fail or neglect to perform any of the duties required of him by this act, upon being required so to do by any person interested in the matter he shall be liable to a fine of not less than ten dollars nor more than five hundred dollars, to be recovered in an action of debt in the circuit court of the proper county and may be removed from office at the discretion of the court; and any officer who shall knowingly violate any of the provisions of this act, shall be liable to a fine of not less than ten dollars nor more than one thousand dollars, to be recovered in an action of debt, in the name of the People of the State of Illinois, in any court having jurisdiction, and may be removed from office at the discretion of the court, and said fines, when recovered, shall be paid into the county treasury.

288. REFUSAL BY CLERK, ASSESSOR, OR OTHER OFFICER TO DO DUTY.] § 288. Every county clerk, assessor, collector or other officer who shall in any case refuse or knowingly neglect to perform any duty enjoined upon him by this act, or who shall consent to or connive at any evasion of its provisions, whereby any proceeding required by this act shall be prevented or hindered, or whereby any

property required to be listed for taxation shall be unlawfully exempted, or the same be entered upon the tax list at less than its fair cash value, shall for every such offense, neglect or refusal, be liable, on the complaint of any person, for double the amount of the loss or damage caused thereby, to be recovered in any action of debt, in the name of the People of the State of Illinois, in any court having jurisdiction, and may be removed from his office at the discretion of the court.

CLERK TO FURNISH BOOKS AND BLANKS.

289. CLERK TO PROCURE.] § 289. The county board shall direct the county clerk to procure all necessary books and blanks required by this act to be used in the assessment of property and collection of taxes at the expense of the county. [See § 273; also ch. 34, § 26.

COUNTY FUNDS—MANNER OF KEEPING ACCOUNTS THEREOF.

290. BY COLLECTOR ETC.] § 290. The county collector shall, on the first of every month, report to the county clerk, in writing, the amount of county tax received by him during the preceding month, showing what amount of said tax was received in money, and what amount in county orders and jury certificates. The county collector shall keep his account as county collector of taxes separate from his accounts as county treasurer. He shall credit his account as collector with the amount of his monthly reports to the county clerk, and with the amount of insolvencies, removals, errors, forfeitures, and other credits allowed him on settlement with the county board; and, as county treasurer, he shall charge himself with the amount shown in his monthly report to the county clerk, as aforesaid, and such other amounts as may come into his hands as county treasurer, and he shall as such treasurer, at the close of each month, cancel the county orders and jury certificates in his hands, and return the same with a descriptive list, giving numbers and amounts properly footed, to the county clerk, who shall carefully compare and file the same in his office, subject to the order of the county board, and give the treasurer a receipt for the same, which receipt shall be the evidence upon which the county treasurer shall take credit in his accounts as such treasurer, with the county, subject to the approval of the county board. The county board shall examine such account and vouchers, at such time or times, by committee or otherwise, as may be deemed requisite.

291. BY CLERK, ETC.] § 291. Each county clerk shall keep an account with the county collector, charging him with the amount of county tax placed in his hands for collection, and with the county tax received by him from sales and redemption of forfeited property, and with other funds belonging to the county that shall come into the collector's hands; and shall credit him with the amounts ascertained as required in the preceding section, charged to the county treasurer's account monthly; also, with amount of county tax on insolvencies, removals, errors, forfeited property, etc., whenever

ascertained in the manner required by this act. The county clerks shall also keep a treasurer's account with the county treasurer of their respective counties. The treasurer shall be charged with the amount of money, county orders and jury certificates reported in the collector's monthly statements required to be made in the preceding section, and all amounts paid to the county treasurer from other sources than the county revenue tax; and it is hereby made the duty of all persons paying money into the county treasury, for all purposes except the county taxes, to first obtain from the county clerk an order on the treasurer to receive the same; and the treasurer shall give the person so paying duplicate receipts therefor, one of which shall be countersigned by the county clerk, and retained by the person paying over the amount, and the other filed in the county clerk's office; and the amount thereof charged against the treasurer. The treasurer's account shall be credited, monthly, with the amount of county orders and jury certificates cancelled and filed in the county clerk's office, as required in the preceding section.

DEFINITIONS.

292.] § 292. The words and phrases following, whenever used in this act, shall be construed to include in their meaning the definitions set opposite the same in this section, whenever it shall be necessary to the proper construction of this act:

- 1st. **ASSESSOR—ASSESSORS.**—Town, district and deputy assessors.
- 2d. **AUDITOR.**—Auditor Public Accounts.
- 3d. **BANK—BANKER—BROKER—STOCK JOBBER.**—Whoever has money employed in the business of dealing in coin, notes or bills of exchange, or in the business of dealing in or buying or selling any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds, or other writing obligatory, or stocks of any kind or description whatsoever, or receiving money on deposit.
- 4th. **COLLECTOR—COLLECTORS.**—County, town, district and deputy collectors.
- 5th. **COUNTY BOARD.**—The board of supervisors—the board of county commissioners.
- 6th. **CREDITS.**—Every claim or demand for money, labor, interest or other valuable thing, due or to become due, not including money on deposit.
- 7th. **HE.**—Male, female, company, corporation, firm, society, singular or plural number.
- 8th. **MONEY—MONEYS.**—Gold, silver or other coin, paper, or other currency used in barter and trade as money, in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand.
- 9th. **NUMBER.**—The singular number shall include the plural, and the plural number shall include the singular.

10th. OATH.—Oath or affirmation.

11th. PERSON—PERSONS.—Male, female, corporation, company, firm, society, singular or plural number.

12th. REAL PROPERTY—REAL ESTATE—LAND—TRACT—LOT.—Not only the land itself, whether laid out in town or city lots, or otherwise, with all things contained therein, but also all buildings, structures and improvements, and other permanent fixtures, of whatsoever kind, thereon, and all rights and privileges belonging or in anywise pertaining thereto, except where the same may be otherwise denominated by this act.

13th. SHARES OF STOCK—SHARES OF CAPITAL STOCK.—The shares into which the capital or stock of every incorporated company or association may be divided.

14th. TAX—TAXES.—Any tax, special assessments or costs, interest or penalty imposed upon property.

293. POWER OF COUNTY COURT, UNTIL, ETC.] § 293. In all counties not under township organization, the county court, or judge of the county court, as the case may require, shall perform all the duties required in this act to be performed by the county board, or chairman of the county board, as the case may be, in such counties, until such time as the board of county commissioners shall be duly elected and qualified in said counties.

REPEALING CLAUSE.

294.] § 294. The laws and parts of laws entitled, as hereinafter named, are hereby repealed, viz.: Chapter 89, revised Statutes 1845, entitled "Revenue," approved March 3, 1845; "An act concerning the revenue," approved February 11, 1845; "An act to enable the former and late collectors of revenue in the several counties of this State to collect any taxes remaining due and unpaid," approved February 10, 1845; "An act to save a portion of the revenue from being lost," approved March 1, 1845; "An act to amend the several laws allowing Illinois and Michigan Canal lands to be taxed and sold for taxes," approved January 29, 1845; "An act in relation to the assessment of taxes in St. Clair county," approved January 26, 1847; "An act to amend the present revenue law," approved February 28, 1847; "An act to amend the eighty-ninth chapter of the revised laws entitled 'Revenue,'" approved February 27, 1847; "An act to amend the seventh section of a law concerning revenue," approved March 3, 1845, approved February 16, 1847; "An act to amend chapter 89 of the Revised Statutes," approved February 25, 1847; "An act to amend the several acts concerning the public revenue," approved February 8, 1849; "An act to provide for the collection of revenue on forfeited property," approved February 12, 1849; "An act in relation to burying grounds, church yards, and lands used by literary institutions," approved March 2, 1843; "An act to exempt the property of colleges and common schools from taxation for a limited period," approved March 6, 1843; "An act to exempt burying grounds from taxes, executions and attachments," approved March 3, 1845, so far as said act

applies to exemption from taxation; "An act to authorize the Auditor of Public Accounts and the county courts to refund the taxes on real estate sold in error," approved March 7, 1849; "An act to amend the several acts concerning the public revenue," approved November 6, 1849; "An act to enable the Auditor of Public Accounts to collect the revenue," approved February 17, 1851; Articles 18, 19, 20 and 21, of section 2 of article 25, of "An act to provide for the township organization," approved February 17, 1851; "An act to provide for the assessment of property in the city of Quincy for State taxes, and for the collection of taxes therein for the year 1850, and for the subsequent years; and for exempting the city of Quincy from the operation of the law authorizing township organization," approved February 15, 1851; "An act to amend the revenue law," approved June 23, 1852; "An act declaring certain lands exempt from taxation," approved June 23, 1852; "An act to amend the revenue laws and to provide for the collection of State taxes in the city of Quincy," approved June 23, 1852; "An act for the assessment of property, and the collection of taxes in counties adopting the township organization law," approved February 12, 1853; "An act regulating the collection of the revenue in counties adopting the township organization law," approved February 23, 1853; "An act regulating the collection of the revenue," approved February 12, 1853; "An act regulating the assessment and collection of certain taxes omitted in former assessments," approved February 12, 1853; "An act to amend the revenue laws of this State," approved February 12, 1853; "An act to repeal part of section thirteen of an act regulating the collection of revenue," approved February 15, 1855; "An act to amend the assessment and revenue laws," approved February 11, 1855; sections six and seven of "An act to amend an act to establish a general system of banking," passed February 15, 1851, and the acts amendatory thereof, approved February 14, 1859; "An act to amend the revenue laws," approved February 21, 1859; "An act to amend the revenue laws," approved February 21, 1861; "An act to amend an act entitled 'An act regulating the collection of the revenue in counties adopting the township organization law,' approved February 12, 1853," approved February 22, 1861; "An act to amend the township organization laws," approved February 12, 1863; "An act to amend the revenue laws, and establish a State board for the equalization of assessments," approved March 8, 1867; "An act compelling the holders of tax certificates to take out deeds or lose their claims," approved March 8, 1867; "An act in regard to publishing the delinquent tax list," approved March 6, 1868; "An act entitled an act to extend the powers and jurisdiction of collectors of taxes," approved March 8, 1867; "An act relating to assessments and taxation in school districts," approved March 29, 1869; "An act to amend 'an act for the assessment of property,' approved February 12, 1853," approved April 8, 1869; "An act to amend an act entitled 'an act to amend the revenue laws, and to establish a State board for the equalization of assessments,' approved March 8, 1867," approved March 26, 1869; "An act authorizing certain officers therein named to receive national bank notes and fractional currency in payment of taxes," approved

March 4, 1869; "An act to amend the revenue law," approved April 17, 1869; "An act in relation to the assessment of property of railroad companies for taxation in counties adopting the township organization law," approved February 21, 1861; "An act to provide for interest on the State debt," approved February 22, 1861; "An act to relieve the people of this State from the payment of exorbitant and unnecessary taxes," approved February 8, 1861; Article sixteen of "An act to reduce the act to provide for township organization, and the several acts amendatory thereof, into one act, and to amend the same," approved February 20, 1864.

The repeal of said acts and parts of acts shall not be construed to impair any right existing, or affect any proceeding pending, at the time this act shall take effect; but all proceedings for the assessment of any tax, or collection of any tax or special assessment then remaining incomplete, may be completed pursuant to the provisions of this act.

The provisions of this act shall apply to redemptions from sales made for taxes or special assessment previous to the taking effect hereof, and the mode of giving notice, and issuing deeds upon certificates of sales made for taxes.

ACT OF 1898.

FOR ASSESSMENT OF PROPERTY AND PROVIDING THE MEANS THEREFOR.

AN ACT for the assessment of property and providing the means therefor, and to repeal a certain act therein named. Approved February 25, 1898.

295. COUNTY ASSESSOR AND DEPUTY IN COUNTIES NOT UNDER TOWNSHIP ORGANIZATION.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly,* That in counties not under township organization the county treasurer shall be *ex-officio* county assessor.

The county assessor in counties not under township organization may, with the advice and consent of the county board, divide his county into convenient assessment districts and appoint a deputy assessor for each district.

296. IN COUNTIES UNDER TOWNSHIP ORGANIZATION—LESS THAN 125,000 INHABITANTS--SUPERVISOR OF ASSESSMENTS--POWERS, DUTIES, COMPENSATION, ETC.] § 2. In counties under township organization of less than 125,000 inhabitants the county treasurer shall be *ex-officio* supervisor of assessments in his county. He shall have a suitable office, to be provided and furnished by the county board, in which he shall keep, subject to the inspection of all persons who shall desire to consult the same, the assessment books returned to him as directed by law. He shall keep his office open for business from 9 o'clock a. m. to 5 o'clock p. m. of every day except Sundays and legal holidays. He may, by and with the advice and consent of the county board, appoint necessary deputies and clerks, their compensation to be fixed by the county board and paid by the county. The supervisor of assessments shall, on or before the first day of April in each year, assemble all assessors and their deputies for consultation, and shall give such instruction to them as shall tend to a uniformity in the action of the assessors and deputy assessors in his county. Any assessor or deputy assessor who shall wilfully refuse or neglect to observe or follow the directions of the supervisor of assessments, which shall be in accordance with law, shall, upon conviction thereof in any court of competent jurisdiction, for each offense be fined not

less than fifty dollars nor more than five hundred dollars, or be confined in the county jail not exceeding six months, in the discretion of the court.

In counties under township organization where a town assessor shall be unable alone to perform all the duties of his office, he may, by and with the advice and consent of the town board of auditors first obtained, appoint one or more suitable persons to act as deputies to assist him in making the assessment.

The compensation of the township assessors shall be as follows: In townships containing not less than five thousand (5,000) inhabitants they shall receive not less than five dollars (\$5.00) nor more than ten dollars (\$10.00) per day. *Provided*, that in townships containing more than fifteen thousand (15,000) inhabitants additional compensation may be allowed, making their entire compensation for making the assessment a sum not exceeding one thousand dollars (\$1,000.) In townships containing less than five thousand (5,000) inhabitants they shall receive not less than two and one-half dollars (\$2.50) nor more than five dollars (\$5.00) per day. Necessary deputy assessors shall receive not exceeding five dollars (\$5.00) per day. The compensation as herein provided shall be fixed by the board of town auditors, and shall be based upon the time actually employed in the making of such assessment, and such assessors and deputies shall make affidavit of the time employed. Population as herein used shall be deemed to be the population of such township as ascertained by the last preceding federal or school census.

297. IN COUNTIES CONTAINING 125,000 OR MORE INHABITANTS—BOARD OF ASSESSORS—ELECTION OF—ORGANIZATION OF—POWERS AND DUTIES—DEPUTY ASSESSORS—APPOINTMENT OF—CHIEF CLERK, ETC.] § 3. In all counties of this State containing one hundred and twenty-five thousand or more inhabitants there is hereby created and established a board or assessors, consisting of five persons, not more than four of whom shall be residents of any one city, to be known as the board of assessors of said county. At the regular county election to be held in such county in the year 1898 for the election of county officers, there shall be elected by the legal voters of said county five assessors, whose terms of office shall commence on the first day of January next ensuing, who shall hold their office, two for two years, two for four years, and one for six years, respectively, and until their successors are elected and qualified. And every two years thereafter, at the regular county election in said county for the election of county officers, there shall be elected an assessor, or two assessors, as the case may be, to succeed the assessor or assessors whose term of office shall expire that year, whose term of office shall commence on the first day of January next following, and shall be six years in duration, and until his or their successors shall be elected and qualified. The assessors so elected shall qualify within ten days after the canvass of the vote is completed. Such assessors shall hold no other lucrative public office or public employment. Each of said assessors, before entering upon the duties of his office, shall take and

subscribe the oath provided for in this act. At the first meeting of the board of assessors they shall determine by lot which of them shall hold office for the respective terms. The chairman of the board shall be the person having the shortest term to serve. In the years when two persons shall be serving the shortest term, it shall be determined by lot which of such two persons shall be chairman. Each assessor shall receive a salary of thirty-six hundred dollars per annum, to be paid monthly out of the county treasury.

In case of any vacancy in said board, or the failure of any person elected to that office to qualify, the board of review provided for in such counties may appoint a person to fill such vacancy until his successor shall be elected at the next regular county election.

Said board of assessors shall have power to employ a chief clerk, who shall have charge of the office of such board, and such other clerical help as may be necessary, subject to the approval of the board of review as to the number thereof, who shall hold office during the pleasure of the board, and who shall be present and in attendance at all proper business hours. Such chief clerk shall take and subscribe an oath of office that he will honestly and faithfully perform all duties of such office under the direction of said board, and he shall have power to administer all oaths authorized by law to be administered by assessors, and the compensation of such clerk shall be fixed by such board subject to the approval of the board of review, not to exceed ten dollars per day, for each working day.

In all townships in such counties not lying wholly within the limits of one city, the township assessor shall be *ex-officio* the deputy assessor to make the assessments in the township wherein he is elected: *Provided*, that if, in any such township, said township assessor shall not be able, by himself alone, within the time allowed by law to make the assessment of said township, then any additional deputy assessor, or deputy assessors required to make such assessment, shall be residents and legal voters of such township, and shall be nominated by the board of auditors of such township, and appointed by the board of assessors only upon such nomination, and deputy assessors so appointed shall act under the supervision of the *ex-officio* deputy town assessors.

298. ASSESSOR AND SUPERVISOR OF ASSESSMENTS TO GIVE BOND — FORM OF OATH.] § 4. Every assessor and supervisor of assessments shall, before he enters upon the duties of his office, enter into a bond, payable to the People of the State of Illinois, in the sum of two thousand dollars or such larger sum as the county board shall determine, with two or more sufficient sureties, to be approved by the president or chairman of the county board, except in the case of the supervisor of assessments, whose bond shall be approved by the county board: *Provided*, that township assessors in counties having less than one hundred and twenty-five thousand inhabitants shall be required to give bond only in the sum of five hundred dollars each, with sureties as above provided. Said bond to be approved by the supervisor of their respective towns. The condition of the bond shall be that such assessor or supervisor of assessments, as the case

may be, will diligently, faithfully and impartially perform each and singular the duties enjoined upon him by law. Such bond shall be filed in the office of the county clerk and recorded at large in a book to be provided for such bonds. The State, county, town or any municipality, corporation or person suffering any loss or damage by reason of any failure to keep and perform any of the conditions of the bond to the best of his ability may recover thereon for their or his use by suit in the name of the People of the State of Illinois. And every assessor, deputy assessor or supervisor of assessments shall, also, before entering upon the duties of his office, take and subscribe to an oath, which oath shall also be filed in the office of the county clerk: *Provided*, that the oath of township assessors and their deputies shall be filed with their respective town clerks. Said oath to be as follows:

I do solemnly swear (or affirm) that I will support the constitution of the United States and the constitution of the State of Illinois, and that I will faithfully discharge all the duties of the office of assessor, deputy assessor or supervisor of assessments (as the case may be), to the best of my ability; that I will without fear or favor appraise all the property in said county at its fair cash value, said value to be ascertained at what the property would bring at a voluntary sale in the due course of business and trade; and that I will assess said property when so appraised at one-fifth of its said cash value; that I will cause every person, company or corporation assessed to sign his, her or its assessment schedule, and I will administer to each and every person so signing said assessment schedule the oath thereon, and return said schedule so signed and file the same with the county clerk.

299. ASSESSOR, ETC.—PENALTY FOR NEGLECT OF DUTY.] § 5. Any assessor or deputy assessor or supervisor of assessments or other persons, whose duty it is to assess property for taxation or equalize any such assessment, who shall refuse or knowingly neglect to perform any duty required of him by law, or who shall consent to or connive at any evasion of the provisions of this act whereby any property required to be assessed shall be unlawfully exempted in whole or in part of the valuation thereof entered or set down at more or less than is required by law, shall, upon conviction, be fined for each offense not less than one hundred dollars nor more than five thousand dollars and imprisoned in the county jail not exceeding one year, and shall also be liable upon his bond to the party injured for all damages sustained by such party, as above provided.

300. APPOINTMENT OF DEPUTY ASSESSORS—TERM OFFICE—FEES, —OATHS—MAPS.] § 6. The board of assessors shall have power to appoint as many suitable persons as in their judgment are necessary to act as deputies, subject to the approval of the board of review as to the number and time of service of such deputies to assist them in making the assessment, who shall perform such duties as may be assigned to them by the board of assessors. They shall hold their office during the will of the board of assessors, and shall receive such compensation as shall be determined by the board, not exceeding

five dollars (\$5.00) per day. Such deputy assessors shall, before entering upon their duties, take and subscribe the oath or affirmation prescribed for the assessors.

The board of assessors shall have power and authority to make and purchase such maps and plats as will facilitate the business of their office, which maps and plats shall always be and remain in their office, and shall be open and accessible to the public.

301. WHAT PROPERTY SUBJECT TO ASSESSMENT AND TAXATION.] § 7. All property in this State shall be subject to assessment and taxation as provided by the general laws for the assessment of property and for the levy and collection of taxes except such property as may be exempt therefrom by such general laws. Such property shall be listed and valued in the manner and by the persons heretofore provided by law except as herein otherwise expressly provided.

302. PROPERTY, WHEN, HOW AND BY WHOM LISTED.] § 8. All property subject to taxation shall be listed by the person at the place and in the manner required by law, and assessed at the place and in the manner required by law with reference to ownership, amount, kind and value on the first day of April in the year for which the property is required to be listed including all property purchased on that day. The owner of property on the first day of April in any year shall be liable for the taxes of that year.

The purchaser of property on the first day of April shall be considered as the owner on that day.

303. REAL PROPERTY—WHEN AND HOW LISTED AND ASSESSED.] § 9. All real property subject to taxation under the general revenue laws of the State, including real estate becoming taxable for the first time shall be listed in the name of the owner thereof by such owners, or persons required by law, or their agents, or the officers provided by law, and assessed for the year one thousand eight hundred and ninety-nine (1899), and every fourth year thereafter, with reference to the amount owned on the first day of April in the year in which the same is assessed, including all property purchased on that day, which assessment shall be known as the general assessment, and as modified or equalized or changed as provided by law, shall be the assessment upon which taxes shall be levied and extended during the quadrennial period for which the same is made: *Provided*, that no assessment of real property shall be considered as illegal by reason of the same not being listed or assessed in the name of the owner or owners thereof.

304. COUNTY CLERK TO MAKE UP DUPLICATE BOOKS OF LANDS OR LOTS TO BE ASSESSED FOR TAXES.] § 10. The county clerk shall, before the first day of April in the year eighteen hundred and ninety-nine (1899), and every fourth year thereafter make up in duplicate in books to be provided for that purpose, the list of lands or lots to be assessed for taxes in the manner provided in the general revenue law. He shall also annually, before the first day of April, make up lists of lands and lots which are taxable, or which shall be-

come taxable for the first time, and which are not already listed, and lists of lands and lots which have been subdivided and not listed by the proper description. Such lists shall be made up in duplicate and in the manner in which the county clerk is required by the general revenue law to make such lists.

305. WHEN BOOKS AND BLANKS FOR THE ASSESSMENT TO BE DELIVERED TO ASSESSOR, ETC.] § 11. It shall be the duty of the county assessor, the board of assessors, or supervisor of assessments, as the case may be, to call upon the county clerk on or before the first day of April in each year and receive the assessment books and blanks as prepared by said county clerk for the assessment of property for that year.

306. WHEN AND HOW THE ASSESSOR SHALL ASSESS PROPERTY.] § 12. The assessor shall, before the first day of June in the year 1899 and every fourth year thereafter, in person or by his deputy, actually view and determine as near as practicable the value of each tract or lot of land listed for taxation as of the first day of April of each year, and assess the same at the value required by law, setting down the sum in proper columns prepared therefor in duplicate books furnished him. In making such assessments he shall set down his valuation of improved tracts and lots in one column, and his value of unimproved tracts and lots in another column. He shall, also, between the first day of April and the first day of June in each intervening year, list and assess in like manner all real property which shall become taxable and which is not, upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which shall not have been previously added to or included in the valuation of the tract or lot on which such improvements have been erected or placed, specifying the tract or lot on which each of said improvements has been erected or placed, the kind of improvement and the value which, in his opinion, has been added to such tract or lot by the erection thereof; and in case of the destruction or injury by fire, flood, cyclone, storm or otherwise, or removal of any structures of any kind, or of the destruction of or any injury to orchard, timber, ornamental trees or groves, the value of which shall have been included in any former valuation of the tract or lot on which the same stood, the assessor shall determine as near as practicable how much the value of such tract or lot has been diminished in consequence of such destruction or injury, and make return thereof. And in case any assessor shall fail or neglect so to do then the supervisor of assessments shall, in the case of such new or added improvements, assess the same according to the assessment of the same property in the general assessment, and in the case of such destruction shall abate from the assessment of the tracts or lots so damaged or lessened the proper proportion thereof, estimated according to the same principles; in counties containing one hundred and twenty-five thousand or more inhabitants such books shall be made up by townships.

307. LISTS—VALUATIONS AND ENTRIES TO BE MADE IN DUPLICATE—ALTERATIONS—SUBDIVISIONS.] § 13. All such lists, valua-

tions, and entries shall be made in duplicate assessment books. The assessor shall, also, from time to time, make such alterations, in the description of real estate as he may find necessary, and when real property has been subdivided since the making of the general assessment, shall from time to time correct the descriptions so that they shall correspond to the subdivisions, and distribute the assessment in proper proportions among the lots or parcels into which the land shall have been subdivided; and in case of a vacation of a subdivision readjust the descriptions of the assessment accordingly.

308. WHEN LANDS CHANGE IN VALUE.] § 14. On or before the first day of June in each year, other than the year of the general assessment, the assessor shall determine the amount, in his opinion, of any change in the value of any tract or lots or lands, if any such change has taken place and is not already entered in the assessment books, determining such change in value as of the first day of April of that year, and add to or deduct from the assessment accordingly, setting down the amount of such change in a proper column in the assessment books.

309. PERSONAL PROPERTY—WHEN AND HOW VALUED.] § 15. Personal property shall be valued as and in the manner required by law, and shall be listed between the first day of April and the first day of June of each year when required by the assessor, with reference to the quantity held or owned on the first day of April in the year for which the property is required to be listed. Personal property purchased or acquired on the first day of April shall be listed by or for the person purchasing or acquiring it.

310. WHEN AND HOW PERSONAL PROPERTY TO BE LISTED.] § 16. The assessor or his deputy shall annually, between the first day of April and of June, list the taxable personal property in his county, town or district, and assess the value thereof as of the first day of April, in the manner following, to-wit: He shall call at the office, place of doing business or residence of each person required by this act to list property and list his name, and shall require such person to make a correct statement of the taxable property in accordance with the provisions of this act, and the person listing the property shall enter a true and correct statement of such property owned by him on the first day of April of that year, in the form prescribed by law, which shall be signed and sworn to to the extent required by this act by the person listing the property, who shall deliver such statement to the assessor; and the assessor shall thereupon assess the value of such property, and enter the valuation in his books: *Provided*, if any property is listed or assessed on or after the first day of June, the same shall be as legal and binding as if listed and assessed before that time.

311. SCHEDULE—ASSESSED VALUE.] § 17. The assessor shall furnish to each person required to list personal property a printed blank schedule, forms to be furnished by the Auditor of Public Accounts, upon which shall be printed a notice substantially as follows:

"This schedule must be filled out, sworn to and returned to me in person or by mail at (address), on or before You are to give a full, fair cash value of the articles mentioned as well as the amount of money required to be returned. Only one-fifth of the several amounts will be taken and assessed for the purpose of taxation.
(Signature).....
Assessor."

There shall also be printed upon such blank for the schedule now required by law, and the following, which is a part of this section:

And every person required to list personal property or money shall fill out, subscribe and swear to, and return to the assessor, in person or by mail, at the time required, such schedule in accordance with law, giving the numbers, amounts quantity and quality of all the articles enumerated in said schedule by him possessed, or under his control, required to be listed by him for taxation. The assessor shall determine and fix the fair cash value of all items of personal property, including all grain on hand on the first day of April, and set down the same, as well as the amounts of notes, accounts, bonds and moneys, in a column headed "full value," and ascertain and assess the same at one-fifth part thereof, and set down said one-fifth part thereof in a column headed "assessed value," which last amount shall be the assessed value thereof for all purposes of taxation. The assessor or, some person authorized by law to administer the oath, shall administer the oath required in this section.

312. HOW REAL AND PERSONAL PROPERTY SHALL BE VALUED— STATE BOARD OF EQUALIZATION.] § 18. Personal property shall be valued at its fair cash value, less such deduction as may be allowed by law to be made from credits, which value shall be set down in one column, to be headed "full value," and one-fifth part thereof shall be ascertained and set down in another column, which shall be headed "assessed value."

Real property shall be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale in the due course of trade, which shall be set down in one column, to be headed "full value," and one-fifth part thereof shall be set down in another column, which shall be headed "assessed value."

The State Board of Equalization in valuing property assessed by them shall ascertain and determine respectively the fair cash value of such property, which fair cash value shall be set down in one column to be headed "full value," and one-fifth part thereof shall be ascertained and set down in another column, which shall be headed "assessed value."

The one-fifth value of all property so ascertained and set down shall be the assessed value for all purposes of taxation, limitation of taxation and limitation of indebtedness prescribed in the constitution or any statute.

313. SCHEDULE—PENALTY FOR NOT MAKING.] § 19. The assessor shall require every person to make, sign and swear to the schedule provided for by this act. If any person shall refuse to

make the schedule herein required, or to subscribe and swear to the same, the assessor shall list the property of such person according to his best knowledge, information and judgment, at its fair cash value, and shall add to the valuation of such list an amount equal to fifty per cent of such valuation.

Whoever in making such schedule shall wilfully swear falsely in any material matter, shall be guilty of perjury and punished accordingly.

314. PERSON REFUSING TO SIGN AND SWEAR TO SCHEDULE—DUTY OF ASSESSOR—PENALTY.] § 20. The assessor, deputy assessor, or some other person duly authorized by law to administer oaths, shall administer the oath or affirmation attached to the assessment schedule as provided by law, to each person or proper officer of corporation so assessed, and such person or officer of such corporation shall be required to sign said assessment schedule and swear to the same, and in case any one refuses so to do, the assessor shall note the fact in the column of remarks opposite such person's name; and any assessor failing to have said assessment schedule so signed by the person assessed and an oath administered as required by law, or failing to make such note that the person or proper officer of the corporation refuses so to do, shall for each offense be fined not less than one hundred dollars (\$100) nor more than five thousand dollars (\$5,000.)

315. TOWNSHIP ASSESSOR—RETURN OF ASSESSMENT BOOKS—AFFIDAVIT.] § 21. The township assessor shall, on or before the first day of June for the year for which the assessment is made, return the assessment books to the county supervisor of assessments. Each of said books shall be verified by affidavit of the assessor substantially as follows:

STATE OF ILLINOIS, } ss.
COUNTY OF

I do solemnly swear that the book or books.....in number, as the case may be, to which this affidavit is attached, contains a full and complete list of all of the real and personal property in the township or assessment district herein described subject to taxation for the year so far as I have been able to ascertain the same, and that the assessed value set down in the proper column opposite the several kinds and descriptions of property is a just and equal assessment of such property according to law.

316. AUTHORITY OF SUPERVISOR OF ASSESSMENTS.] § 22. The supervisor of assessments of the county shall have the same authority as the township assessor to assess, make changes or alterations in the assessment of property.

317. IN COUNTIES HAVING A BOARD OF ASSESSORS—REVISION OF ASSESSMENT.] § 23. In counties having a board of assessors such board shall meet on the first Monday of June, in each year for the purpose of revising the assessment of real property, and on the third Monday of June of each year for the purpose of revising the assessment of personal property. At such meeting the board of assessors, upon application of any taxpayer or upon their own motion, shall revise the assessment and correct the same as shall appear to them to be just. Such meeting may be adjourned from day to day to day, as may be necessary, and the board finish such revision upon or before the first day of July. When such revision is completed and the change and revisions entered in the

assessment books, an affidavit shall be appended to each of such assessment books, in the form required by law, signed by at least two of such assessors. Upon the signing of such affidavits the board of assessors shall have no further power to change the assessment or alter the assessment books so as to change or affect the taxes of that year.

318. TERM OF TOWNSHIP ASSESSOR, ETC.] § 24. The township assessor elected and qualified at the township election last preceding the date on which this act shall take effect, or in case of any vacancies in such offices, the persons appointed to fill such vacancies shall hold their offices and perform all the duties thereof until January 1, next following the date of the election of their successors, and thereafter their successors shall enter upon their duties on the first day of January next following their election, and perform the duties of said office for one year or until their successors are elected and qualified.

319. OFFICE OF BOARD OF ASSESSORS, ETC., TO BE KEPT OPEN DURING BUSINESS HOURS, ETC.—TO FURNISH INFORMATION TO BOARD OF REVIEW, ETC.] § 25. The office of the board of assessors, the county supervisor of assessments and the county assessor shall be open all the year during business hours to hear or receive complaints or suggestions that real property has not been assessed at proper valuation. The supervisor of assessments, county assessor, or board of assessors, as the case may be, shall furnish to the board of review all books, papers and information in his or their office that said board may call for to assist them in the proper discharge of their duties.

320. CHANGES AND ALTERATIONS IN ASSESSMENT.] § 26. The supervisor of assessments shall assess, make such changes or alterations in the assessment of property as though originally made, and in making such changes in valuation as returned by the township assessor such changes shall be noted in a column provided therefor, and no change shall be made in the original figures.

All changes and alterations in the assessment of real property shall be subject to revision by the board of review in the same manner that original assessments are reviewed.

321. PERSON ENTITLED TO COPY OF THE DESCRIPTION, SCHEDULE, ETC.] § 27. The supervisor of assessments, or in counties having a board of assessors, the chief clerk when requested, shall deliver to any person a copy of the description, schedule, return, or statement of property assessed in his name or in which he is interested, and the valuation placed thereon by the assessor or the board of review.

322. SCHEDULES AND STATEMENTS OF PERSONAL PROPERTY—CUSTODY OF.] § 28. The board of assessors and the supervisor of assessments shall deliver all schedules and statements of personal property which have been received or made up by him or them to the board of review when required by them in the performance of their duties. Such schedules, after the assessment is fully completed, shall be returned to the supervisor of assessments or board of assessors and shall be preserved for at least two years.

323. PUBLICATION OF ASSESSMENT IN NEWSPAPER—FEES—ASSESSMENT LISTS IN PAMPHLET FORM—FAILURE TO PUBLISH—PENALTY.] § 29. As soon as the county assessor or supervisor of assessments shall have completed the assessment in the year A. D. 1899 he shall cause to be published a full and complete list of such assessment by township or assessment districts, which publication shall be made on or before July 10 of each year in some public newspaper or newspapers, published in said county: *Provided*, that in every township or assessment district in which there is published one or more newspapers of general circulation the list of such township or assessment district shall be published in one of said newspapers so published in said township or assessment district: *And, provided*, that said newspaper shall not receive for the publishing of said assessment list to exceed three (3) cents per name for each person or corporation so assessed; and if impossible to secure publication at that price, that the publication be let to the lowest bidder at a price not exceeding five cents per tract, and shall furnish to the county assessor, the county supervisor of assessments and the board of review as many copies of said paper containing the assessment list as they may require, said papers so furnished not to cost to exceed five (5) cents per copy: *Provided, further*, that after the year 1899 the publication shall only be of the assessment of personal property and the changes made, if any, in real estate, but the real estate assessment shall be published in full every four (4) years, beginning with the year 1899: *Provided, further*, that in counties of 125,000 inhabitants or over the board of assessors shall publish the assessment list in pamphlet form by election precincts, in lieu of publication in the newspaper: *Provided*, that they shall deliver or mail to each taxpayer in said election precincts a copy of same: *Provided, further*, that in case said assessment is not published in conformity with law and was not mailed in accordance with the provisions of this act, the failure to so publish the same or mail the same shall not be considered as a valid objection to a judgment for tax sale in the county court. The expense of such printing and publication shall be paid out of the county treasury.

BOARD OF REVIEW.

324. APPOINTMENT OF VACANCY—HOW FILLED.] § 30. In counties under township organization of less than 125,000 inhabitants the clerk of the county court, the chairman of the county board, and some citizen resident of the county to be appointed by the county judge on or before June 1st of each year, shall constitute a board of review to review the assessments made by the county supervisor of assessments. In case of a vacancy on such board, then the county judge may appoint a citizen of such county to fill such vacancy until such time as said office can be filled by the officer herein named. The chairman of the county board shall be the chairman of the board of review. The members of the board of review shall receive as compensation the sum per day for each day of service as shall be fixed by the county board; their time of service to be made out in due form, with day and date, and sworn to by the members thereof.

325. WHO TO CONSTITUTE THE BOARD—POWER.] § 31. In counties not under township organization the board of county commissioners shall constitute the board of review. All powers and duties conferred or required by this act which apply to board of review in counties under township organization of less than 125,000 inhabitants shall apply to the boards of review of counties not under township organization. They shall receive the same compensation as now allowed them by law as county commissioners. The county assessor of such counties shall have the same powers and duties, so far as the same are applicable, as are conferred by this act upon county supervisors of assessments in counties under township organization.

326. IN COUNTIES OF 125,000—BOARD OF REVIEW OF THREE PERSONS—ELECTION OF—ORGANIZATION AND DUTIES OF.] § 32. In counties containing 125,000 or more inhabitants there shall be elected at the regular county election in the year 1898 a board of review consisting of three persons, whose term of office shall commence on the first day of January next following and shall be two, four and six years respectively and until their successors shall be elected and shall qualify. At every regular county election occurring thereafter there shall be elected a member of the board of review to succeed the one whose term shall expire that year, and whose term of office shall be six years and until his successor shall be elected and shall qualify. The persons so elected shall qualify within ten days after the canvass of the vote shall be completed. They shall hold no other lucrative public office or public employment. Each member before entering upon the duties of his office shall take and subscribe the oath provided for by law. At the first meeting of the board of review they shall determine by lot which of the members thereof shall hold office for the respective terms. Each member shall receive as compensation such sum as may be fixed by the county board, to be paid out of the county treasury. In case of any vacancy in said board or the failure of any person elected to that office to qualify, the judge of the county court shall appoint a person to fill such vacancy until his successor shall be elected and shall qualify, the member having the shortest term to serve shall be the chairman of such board.

327. FORM OF OATH TO BE TAKEN.] § 33. Each member of the board of review created by this act shall before entering upon the duties of his office, take and subscribe to the following oath:

I do most solemnly swear (or affirm) that I will, as a member of the board of review of assessments, faithfully perform all the duties of said office as required by law; that I will fairly and impartially review the assessment of all property as made, that I will correct any and all assessments which should be corrected; that I will raise said assessment or lower the same as justice may require; that I will do and perform all acts necessary to procure a full, fair and impartial assessment of all property of every kind, nature and description.

328. MEETING OF BOARD—POWER OF.] § 34. The board of review shall meet on or before the second Monday in July in each year for the purpose of revising the assessment of property. At

such meeting the board of review, upon application of any taxpayer or upon their own motion, may revise the entire assessment or any part thereof of any taxpayer, and correct the same as shall appear to them to be just, but in none of the cases provided for in this act shall the assessment of the property of any person be increased unless such person or his agent, if either be a resident or has a place of business in the county, shall first have been notified in writing and been given an opportunity to be heard. Such meeting may be adjourned from day to day as may be necessary.

329. POWERS AND DUTIES OF BOARD OF REVIEW.] § 35. The board of review shall:

First—Assess all property subject to assessment which shall not have been assessed by the assessors. The board of review may make such alterations in the description of real or personal property as it shall deem necessary.

Second—On complaint in writing of any person or corporation that his or its property has been assessed too high, they shall review the assessment and correct the same, as shall appear to be just: *Provided*, such complaint shall have been made on or before the first Monday of August. The board also, upon its own motion, may increase, reduce or otherwise adjust the assessment of any individual or corporation, and shall have full power over the assessment of any individual or corporation, and shall have full power over the assessment and may do anything in regard thereto that the assessors might and could originally have done, but no assessment shall be increased until the person or corporation to be affected shall have been notified and given an opportunity to be heard except as hereinafter provided.

Third—Increase or reduce the entire assessment of either real or personal property, or both, or of any class included therein if in their opinion the assessment has not been made upon the proper basis, or equalize the assessment of real or personal property by increasing or reducing the amount thereof in any township, or any portion of the county, as may, in their opinion, be just, but the assessment of any class of property or any portion of the county shall not be increased until the board shall have notified not less than ten of the owners of property in such portion of the county of such proposed increase and given them, or any one representing them, or other citizens of said territory, an opportunity to be heard. The board shall hear any person in opposition to a proposed reduction in the assessment of any person, corporation or territory.

Fourth—Hear and determine the application of any person who is assessed on property claimed to be exempt from taxation. If the board shall determine that any such property is not liable to taxation, and the question as to the liability of such property to taxation has not been previously determined as hereinafter provided, the decision of said board shall not be final unless approved by the Auditor of Public Accounts; and it shall be the duty of the clerk of the board, in all such cases, under the direction of the board, to make out and forward to the Auditor a full and complete statement of all the facts in the case. If the Auditor is satisfied that such property is not

legally liable to taxation, he shall notify the board of review of his approval of its decision, and the board shall correct the assessment accordingly. But if the Auditor is satisfied that such property is liable to taxation, he shall advise the board of his objection to its decision and give notice to said board that he will apply to the Supreme Court, specifying to what term thereof, for an order to set aside and remove the decision of the board of review. Upon receipt of such notice the clerk shall notify the person making the application aforesaid. It shall be the duty of the Auditor to then file in the Supreme Court a certified statement of the facts certified by the clerk as aforesaid, together with his objections thereto, and the court shall hear and determine the matter as the right of the case may be. If the board of review shall decide that property so claimed to be exempt is liable to be taxed, and the party aggrieved at the time shall pray an appeal, a brief statement in the case shall be made by the clerk, under the direction of the board, and transmitted to the Auditor, who shall present the case to the Supreme Court in like manner as hereinbefore provided. In either case the collection of the tax shall not be delayed thereby, but in case the property is decided to be exempt, the tax shall be abated and refunded.

330. NOTICES UNDER THIS ACT—HOW GIVEN.] § 36. All notices in this act required to be given shall be written or printed notices and shall be served personally upon the persons entitled to notice, or their agents, or by sending such notice by mail to the person so entitled to notice, or his agent, if the residence or business address of such a person is known, or by reasonable effort can be ascertained. If the address of such a person can not be ascertained, then the notice shall be sent to the address of the person who last paid the taxes upon the property in question. A failure to give any notice required by this act shall not impair or affect the validity of any assessment as finally made.

331. BOARD OF REVIEW—WHEN AND HOW CHANGES MADE UPON ASSESSMENT BOOKS.] § 37. Whenever the board of review shall decide to reverse or modify the action of the supervisor of assessments or board of assessors, or county assessor, or the assessment in any case, or to change the list as completed, or the assessment or description of any property in any manner, they shall cause the changes to be made at once and entered upon the assessment books.

332. FORM OF AFFIDAVIT TO BE ATTACHED TO EACH OF THE ASSESSMENT BOOKS. § 38. The board of review shall, on or before the 7th day of September annually, complete its work and make or cause to be made the entries in the assessment books required to make the assessment conform to the changes made therein by the board of review, and shall attach to each of said books an affidavit signed by at least two members of such board, which affidavit shall be substantially in the following form:

STATE OF ILLINOIS, }
 County of..... } ss.

We, and each of us, as a member of the board of review of the assessment of the county of, in the State of Illinois, do solemnly swear that the books in number to which this affidavit is attached, contain a full and complete list of all the real and personal property in said county subject to taxation for the year, so far as we have been able to ascertain the same, and that the assessed value set down in the proper column opposite the several kinds and descriptions of property is, in our opinion, a just and equal assessment of such property for purposes of taxation according to law, and that the footings of the several columns in said book are correct, as we verily believe.

Dated.....

Provided, that in counties containing one hundred and twenty-five thousand or more inhabitants the board of review shall also meet from time to time and whenever necessary to consider and act upon complaints and to further revise the assessment of real property as may be just and necessary.

333. RULES AND REGULATIONS. § 39. The board of assessors and the boards of review shall make and publish reasonable and proper rules for the guidance of persons doing business with such board and for the orderly dispatch of business.

334. FAILURE TO COMPLETE ASSESSMENT IN TIME -NOT TO VITATE.] § 40. A failure to complete an assessment in the time required by law shall not vitiate such assessment, but the same shall be as legal and valid as if completed in the time required by law.

335. BOARD OF REVIEW—WHEN TO ENTER UPON ITS DUTIES.] § 41. The township supervisors, township assessors and township clerks who have heretofore acted as the town boards of review in their respective townships and the county boards shall not hereafter have the power as such board of review to assess, equalize, review or revise the assessment of property. The boards of review herein provided for shall meet as soon after the taking effect of this act as shall be practicable, not later than the second Monday of July, and shall thereupon at once enter upon the discharge of their duties.

336. BOARD OF REVIEW MAY EXAMINE ASSESSOR AS TO HOW ASSESSMENT WAS MADE.] § 42. It shall be lawful for the board of review to summon any assessor or any deputy or other person to appear before them respectively to be inquired of under oath with respect to the method by which he or they has or have ascertained and fixed any valuation or valuations returned by him or them, and as to the correctness of any such valuation or valuations, and to administer and examine under oath the assessor or other person so summoned before them, and any assessor or person so summoned who shall fail, without good cause, to appear, or appearing shall refuse to submit to such inquiry or answer such questions as may be propounded to him by said board, or any member thereof, or any attorney representing them, shall be guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five hundred dollars.

337. DELIVERY OF BOOKS CONTAINING ASSESSMENT—BOARD OF EQUALIZATION, EXTENDING TAXES.] § 43. When the books are so completed the board of review shall deliver one set of the duplicate books containing the assessment of real property and the set of books containing the assessment of personal property to the county clerk, who shall file the same in his office and return the other set of duplicate books containing the assessment of real property to the county assessor, supervisor of assessments, or board of assessors, as the case may be, and the books returned to the county assessor, or supervisor of assessments, or board of assessors, shall remain in his or their office and be open to the inspection of all persons. The assessment so completed by the board of review, and as equalized by the State Board of Equalization, as provided by law, shall be the assessment upon which the taxes for that year shall be extended by the county clerk.

338. CONNIVING AT ANY EVASION OF THIS ACT—PENALTY.] § 44. Any assessor, or deputy assessor, or member of the board of review of assessments, or Board of Equalization, or other person whose duty it is to assess property for taxation or equalize any such assessment, who shall refuse or wilfully neglect any duty required of him by law, or who shall consent to or connive at any evasion of the provisions of this act whereby any property required to be assessed shall be unlawfully exempt in whole or in part, or the valuation thereof be set down at more or less than is required by law, shall, upon conviction, be fined for each offense not less than one hundred dollars (\$100) nor more than five thousand dollars (\$5,000), or imprisoned in the county jail not exceeding one year, or both imprisoned and fined at the discretion of the court; he shall also be liable upon his bond to the party injured for all damage sustained by such party as above provided, and shall also be removed from office by the judge of the court before whom he is tried and convicted.

339. DELIVERING FALSE OR FRAUDULENT LISTS TO ASSESSOR—PENALTY.] § 45. Whoever, with intent to defeat or evade the law in relation to the assessment of property, delivers or discloses to any assessor or deputy assessor a false or fraudulent list, return or schedule of his property not exempted by law from taxation, shall be punished by fine not exceeding five thousand dollars (\$5,000) or imprisonment in the county jail not exceeding one year, or both in the discretion of the court.

340. DUTY OF STATE'S ATTORNEY TO PROSECUTE VIOLATIONS—FEES—PAYMENT OF SALARY OF COUNTY ASSESSOR, ETC.] § 46. It is hereby made the duty of the State's Attorney of each county to prosecute all violators of this act, and they shall receive as fees the sum of twenty dollars (\$20) for each conviction, to be taxed as costs, and ten per cent of all fines collected. The residue of all fines collected under this act shall be paid into the county treasury for the use of the county. The salary of the county assessor, supervisor of assessments, and members of the board of assessors and board of review shall all be paid out of the county treasury on bills duly certified and approved by the county board.

341. ABSTRACT OF ASSESSMENT TO BE SENT TO AUDITOR. § 47. The county clerk shall annually, on or before the tenth day of September, make out and transmit to the Auditor the abstract of the assessment of property required of the county clerk in section ninety-eight (98) of the act entitled, "An act for the assessment of property and for the levy and collection of taxes, approved March 30, 1872, as amended.

342. COUNTY COLLECTOR—DUPLICATE DELINQUENT LISTS—WHEN TO BE MADE AND WHERE TO BE FILED.] § 48. The county collector shall annually make out in duplicate the statement required by law, setting forth in detail the names of persons charged with personal property tax which is uncollected, and the reasons preventing such collection; and shall, also, at the same time, make out in duplicate a statement setting forth in detail the amount of taxes on real property which is uncollected, the names of the persons in whose name such property was listed, and the reasons preventing the collection of such taxes. He shall also, at the same time, make out in duplicate a statement of all taxes collected during the year which had been returned as delinquent in any previous year, together with a description of the property upon which such taxes were levied. He shall file one of each such duplicate statements with the county clerk and in counties of this State containing 125,000 or more inhabitants such collector shall file one of each of such duplicate statements with the county clerk and the other with the city comptroller if there shall be any such officer in any of the cities within such counties.

343. THE RATE PER CENT—HOW TO BE DETERMINED.] § 49. The county clerk shall estimate and determine the rate per cent upon the proper valuation of the property in the respective towns, townships, districts and incorporated cities, towns and villages in their counties that will produce, within the proper divisions of such counties, not less than the net amount of the several sums that shall be required by the county board or certified to them according to law.

In counties containing one hundred and twenty-five thousand (125,000) or more inhabitants the amount to which any county, city, township, school district or municipal corporation shall be allowed to become indebted in any manner or for any purpose, shall not hereafter exceed two and one-half per cent on the assessed value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. In any municipality or taxing district in any county or counties containing a population of 125,000 or more inhabitants in which the aggregate of the levies or taxes certified to the county clerk exceeds five per cent a reduction shall be made by the county clerk in the taxes so certified, so as to reduce the aggregate of such taxes to five per cent in the manner following, viz.:

The rate of county taxes throughout the county shall be fixed by reducing the aggregate rate of taxation in the municipality or taxing district within the county in which such aggregate rate is the highest to five per cent by a pro rata reduction of the levies certified

therein, exclusive of State taxes. The rate of each of the other kinds of tax levies shall be fixed in the same manner, taking the highest rate of taxation in any part of the municipality or other taxing district, or part thereof, as the basis of ascertaining the rate of taxation to be levied by such municipality or taxing district, and making the rate of taxation within the limits thereof uniform, and reducing the aggregate rate of taxation in each district in which it exceeds five per cent to five per cent.

In ascertaining the aggregate rate of taxation, and reducing the same under the foregoing provisions, taxes certified or levied for school building purposes shall not be included or taken into account in any manner, or for any purpose. The limitations herein contained shall apply only to assessments of property made under the provisions of this act.

344. STATE BOARD OF EQUALIZATION—TIME OF MEETING. § 50. The State Board of Equalization shall hereafter assemble annually on the first Tuesday after the tenth day of September.

345. STATE BOARD OF EQUALIZATION MAY RAISE OR LOWER ASSESSED VALUE.] § 51. The State Board of Equalization may so lower or raise the total assessed value of property in any county as returned by the county clerk as shall make the property in such county bear a just relation to the assessed value of property in other counties of the State: *Provided*, that the total amount of such decrease or increase shall not exceed ten (10) per cent of the total assessed value of all the property in the State as returned for purposes of taxation.

346. WHEN BOOKS FOR THE COLLECTION OF TAXES TO BE DELIVERED TO COLLECTOR.] § 52. The county clerk shall hereafter deliver to the town, district or county collectors the books for the collection of taxes on the tenth day of January following the year on which such taxes are levied instead of the twentieth day of December of such year, as heretofore provided by law.

347. A NUMBER OF DATES FOR THE PERFORMANCE OF ACTS UNDER THE GENERAL REVENUE LAW CHANGED.] § 53. All lists, schedules, returns and statements heretofore required by law to be made between the first day of May and the first day of July by the assessors or by the owner of property, or person required to list the same, shall hereafter be made between the first day of April and the first day of June of each year.

The owner of personal property removing from one county, town, city, village or district to another between the first day of April and the first day of June shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this State from another state between the first day of April and the first day of June shall list the property owned by him on the first day of April in such year in the county, town, city, village or district in which he resides: *Provided*, if such person has been and can make it appear to the assessor that he is held for tax of the current year on the property in another state, county, town, city, village or district shall not be again assessed for said year.

All dates and times for the doing or performing of any act or thing which prior to the taking effect of this act were fixed by law with reference to the assessment of taxes between the first day of May and the first day of July, or the State Board of Equalization meeting, on the second Tuesday of August, or the collector's warrants being returned to the collectors on the 20th day of December are respectively changed so that such acts or things shall be done or performed in the manner required by law with reference to the respective dates fixed by this act for the assessment of taxes, meeting of the State Board of Equalization, or the delivery of the collector's warrants to the collector.

Taxes upon real property with penalties, interest and costs that shall accrue thereon, shall be a prior and first lien on such real property from and including the first day of April in the year in which the taxes are levied instead of the first day of May as heretofore with all the rights and incidents relating to such lien, which now are or hereafter may be provided by law: *Provided*, nothing in this section contained shall change or affect any rights or liabilities under any contract entered into before the taking effect of this act.

The abstracts which the Auditor prior to the taking effect of this act was required by law to obtain on the first day of May from the United States land office in this State of lands entered and located, and from the Illinois Central railroad and canal offices of lands sold shall hereafter be obtained by him on the first day of April in each year, or as soon thereafter as practicable, and the annual reports heretofore required by law to be made by the county clerk to the Auditor, of swamp and overflowed lands sold for the year ending on the first day of May shall hereafter be made for the year ending on the first day of April.

348. BOARD OF ASSESSORS—DUTIES AND POWERS OF—PENALTIES.] § 54. The board of assessors shall perform the duties and have the powers in relation to the assessment of property imposed upon or possessed by county or township assessors by law, and where the term assessor is used in this act it shall apply to such board of assessors and the members thereof, except in so far and in such cases as it is inconsistent with special provisions of this act in regard to the board of assessors and the members thereof, and the members of such board of assessors shall be subject to all the liabilities and penalties imposed upon assessors by this act.

349. PROVISIONS OF THE GENERAL REVENUE ACT APPLICABLE—TO REMAIN IN FORCE.] § 55. All the provisions of the general revenue law in force prior to the taking effect of this act shall remain in force and be applicable to the assessment of property and collection of taxes except in so far as by this act is otherwise expressly provided.

350. MAJORITY OF BOARD MAY ACT.] § 56. Wherever, in this act, the board of assessors or the board of review is authorized to act, such action may be taken by a majority of said respective boards.

351. IN COUNTIES OF 125,000 OR OVER—POWER OF TOWNSHIP ASSESSOR.] § 57. In counties of one hundred and twenty-five thousand inhabitants or over the township assessors shall not have the power or duty of assessing property, except as otherwise provided in this act, but shall perform all other duties imposed upon them by law.

352. PROVISIONS IN CASE ANY COUNTY SHALL HEREAFTER COME UNDER THE PROVISIONS OF THIS ACT.] § 58. In case any county not now coming under the provisions of this act shall hereafter contain within its limits one hundred and twenty-five thousand or more inhabitants, as determined by the last school or federal census, such county shall at once come under the provisions of this act relating to counties of such population, and at the regular county election ensuing next after such contingency occurs, a board of five assessors and a board of review shall be elected, and all the provisions of this act shall then immediately apply to such county.

353. REPEAL.] § 59. An act entitled "An act to provide for the election of assessors in townships containing not less than forty thousand inhabitants in counties under township organization and fixing the compensation of such assessors," approved June 19, 1893, and in force July 1, 1893, and as amended, be, and the same is hereby repealed.

AN ACT to provide for the assessment and taxation of bridges across navigable waters on the borders of this State. Approved and in force May 1, 1873.

354. BRIDGES ON BORDER OF THE STATE—HOW ASSESSED.] § 1. *Be it enacted by the People of the State of Illinois, respresented in the General Assembly:* That all bridge structures across any navigable streams forming the boundary line between the State of Illinois and any other state, shall be assessed by the township or other assessor in the county or township where the same is located as real estate; and all provisions of law relating to the assessment and taxation of real estate shall apply to the assessment and taxation of such bridges. Such assessor shall give in his description the quarter section, section, township and range in which such bridge is located or terminates in this State, together with the metes and bounds of the ground occupied by such bridge, and the approaches thereto from the end of the Illinois shore to the center of the main channel of the stream crossed by the same. For the purpose of obtaining such description, the assessor may employ a competent surveyor, and the expense of making such survey and description shall be charged as a tax against such property by the county clerk, on the certificate of the surveyor: *Provided*, that one survey of any bridge and approaches, made under this act, shall be deemed sufficient for the purpose of subsequent assessment of such bridge or approaches.

355. SALE OF BRIDGE, ETC., FOR TAX.] § 2. In default of the payment of any tax assessed against any such bridge company, as aforesaid, such bridge structure, and approaches thereto, so far as the same are located within this State, together with the land on

which the same is located as described by the assessor, and the franchise belonging thereto, shall be sold for such tax at the same time and in the same manner as other real estate shall be sold in such county for delinquent tax, and any county, city, town, school district or other municipal corporation interested in the collection of the tax levied upon such bridge, may become the purchaser at such sale, or at any sale of such property under judgment recovered upon, or to enforce the collection of such tax; and if the property so sold is not redeemed, may acquire, hold, sell and dispose of the title thereto. [As amended by an act approved May 3, 1877.]

356. REPEAL.] § 3. All acts and parts of acts inconsistent with this act are hereby repealed.

357. EMERGENCY.] § 4. Whereas, by existing law such bridge structures can not be sold for delinquent taxes, so as to convey a good title thereto, wherefore an emergency exists why this act shall take effect immediately; therefore this act shall take effect and be in force from and after its passage.

*AN ACT in relation to the collection of taxes and special assessments.
Approved and in force May 2, 1873.*

WHEREAS, certain requirements of the general revenue law of this State relating to the mode of advertising the list of delinquent taxes and special assessments, to making application for judgment thereon, and the manner of making the tax sale, are impracticable; and whereas, it is desirable to remove existing defects as to the manner of collecting the taxes and special assessments; therefore,

358. WHEN DESCRIPTION IN SPECIAL ASSESSMENT DIFFERENT FROM TAX BOOKS.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* When a return to the county collector has been made, or shall hereafter be made, of any real estate delinquent for any special assessment or annual installment thereof, levied by any incorporated city, town or village, or by any corporate authorities, commissioners or persons, pursuant to law, which assessment or installment thereof is required by law to be included in the advertisement and notice of application for judgment for State and county taxes, and the description or subdivision of any real estate described in such return is different from the description or subdivision thereof as described in the town or district collector's book returned to such county collector, it shall and may be lawful for the county collector to advertise all the real estate delinquent for any such assessment described in such return, according to the description thereof, as contained in such return; but such advertisement shall be made at the same time, and shall form part of his advertisement of real estate delinquent for State and county taxes. [See §§ 178, 188.]

359. HOW DESCRIBED.] § 2. The said real estate so advertised may be described in the county collector's delinquent return, according to the description thereof, as contained in such return and adver-

tisement; and like proceedings shall be had to the application for judgment, and the judgment thereon, the sale and issuance of the certificate of the sale thereof, redemption from such sales and issuance of deeds thereon, as may be required by law to be had in regard to lands delinquent for State and county taxes. [See § 303.]

360. CITY, ETC., MAY BUY IN AT SALE.] § 3. Any incorporated city, town or village, or corporate authorities, commissioners or persons interested in any such special assessment or installment thereof, may become purchaser at any sale, and may designate and appoint some officer or person to attend and bid at such sale, on its behalf.

361. EMERGENCY.] § 4. Whereas, many special assessments are now in process of collection, whereby an emergency exists why this act shall take effect immediately; therefore this act shall take effect and be in force from and after its passage.

AN ACT concerning the apportionment of special assessments payable in installments. [Approved April 13, 1875. In force July 1, 1875.]

362. APPORTIONMENT OF SPECIAL ASSESSMENTS PAYABLE IN INSTALLMENTS.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* That in all cases where any special assessment, payable in installments, has been or hereafter shall be made by any corporate authority, for supplying water, or other corporate purpose, and the owner or owners of any lot, block or parcel of land so assessed, or some of them, shall desire to subdivide the same, and to apportion such assessment and the several installments thereof in such manner that each parcel of such proposed subdivision shall bear its just and equitable proportion thereof, the same may be done in the manner following, to-wit: The owner or owners of such lot, block or parcel of land shall present to such corporate authority a petition, setting forth—

1. The descriptive character of the assessment and the date of the confirmation of the same.
2. The names of the owners.
3. A description of the land proposed to be subdivided, together with the amount of each installment thereon, and the year or years for which the same are due.
4. A plat showing the proposed subdivision.
5. The proposed apportionment of the amount of each installment on each lot or parcel according to such proposed subdivision.

Such petition shall be acknowledged in the manner provided for the acknowledgment of deeds; and if such corporate authorities shall be satisfied therewith, they shall cause to be endorsed upon or attached to such petition their approval by their clerk or secretary, under their corporate seal, and the same, so approved, shall be filed and recorded in the office of the county clerk in which such land

shall be situate, and such apportioned assessment shall stand in place of the original assessment, and the same and the several installments thereof shall be deemed duly apportioned, and the several amounts so apportioned shall be liens upon the several parcels charged, respectively; and for the purpose of collecting the same, all proceedings shall be had and taken as if said assessment and installments had been made and apportioned, in the first instance, according to such apportioned description and amounts, and the respective owners shall be held to have waived every and all objections to such assessments and the apportionment aforesaid: *Provided*, this act shall not apply to any lot, block or parcel of land on which there shall remain due and unpaid any installment. In case the owners are unable to agree as to such apportionment, or any of them are under legal disability, one or more of them may file a petition with the circuit court of the county in which such land so assessed is situate, substantially in form as hereinbefore provided; and in such case, such corporate authority, together with all owners or persons interested, not joined as petitioners, and unknown owners, if any, shall be made parties defendant, and all proceedings in relation thereto shall be had as in cases in chancery. The court may hear and determine the case according to the right of the matter. A copy of the record of the proceedings of the court in the premises, in case of an apportionment, duly certified, shall be filed and recorded in the office of such county clerk, and the same shall thereupon, as to the land therein embraced, the owners thereof, the apportionment aforesaid, and the collection of the several amounts apportioned, have the same force and effect as hereinbefore provided in cases where such corporate authorities shall approve of a petition, and file and record the same.

AN ACT to restore uniformity in the taxation of real and personal property, for all purposes, in the several counties and cities of this State. [Approved January 4, 1872. In force July 1, 1872.

363. UNIFORMITY RESTORED.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* That the real and personal property within all incorporated towns and cities in every county in this State shall be taxable for all purposes, any local or special law in regard to exemption of any particular town or city to the contrary notwithstanding; and all provisions of law in conflict with this act are hereby repealed; but nothing herein shall be construed as authorizing the taxation of property allowed to be exempt by any general law now in force or that may hereafter be passed. And all laws requiring any city to support and provide for its paupers, to assume liabilities or perform duties required of counties by the general laws of this State, are hereby repealed; and the general laws of this State upon such subjects, in relation to counties and cities, shall be applicable to all counties and cities in the State.

ILLINOIS CENTRAL RAILROAD.

364. SEVEN PER CENT OF THE GROSS INCOME.] § 18. In consideration of the grants, privileges and franchises herein conferred upon said company for the purposes aforesaid, the said company shall, on the first Mondays of December and June in each year, pay into the treasury of the State of Illinois five per centum of the gross or total proceeds, receipts or income derived from said roads or branches for the six months then next preceding. The first payment of such per centage on the main trunk of said road to commence four years from the date of said deed of trust, and on the branches six years from the date aforesaid, unless said road and branches are sooner completed; then from the date of completion. And for the purpose of ascertaining the proceeds, receipts or income aforesaid, an accurate account shall be kept by said company, a copy whereof shall be furnished to the Governor of the State of Illinois; the truth of which account shall be verified by the affidavits of the treasurer and secretary of such company. And for the purpose of verifying and ascertaining the accuracy of such account, full power is hereby vested in the Governor of the State of Illinois, or any other person by law appointed, to examine the books and papers of said corporation, and to examine, under oath, the officers, agents and employés of said company, and other persons. And if any person, so examined by the Governor or other authority, shall, knowingly and wilfully, swear falsely, or, if the other officers making such affidavits shall, knowingly and wilfully, swear falsely, every such person shall be subject to the pains and penalties of perjury. [Private Laws 1851, p. 71, § 18,

365. LANDS TAXABLE WHEN CONVEYED—APPLICATION OF TAX, ETC.] § 22. The lands selected under said act of Congress, and hereby authorized to be conveyed, shall be exempt from all taxation under the laws of this State until sold and conveyed by said corporation or trustees, and the other stock, property and effects of said company shall be in like manner exempt from taxation for the term of six years from the passage of this act. After the expiration of six years, the stock, property and assets belonging to said company shall be listed by the president, secretary or other officer, with the Auditor of State, and an annual tax for State purposes shall be assessed by the Auditor upon all the property and assets of every name, kind and description belonging to said corporation. Whenever the taxes levied for State purposes shall exceed three-fourths of one per centum per annum, such excess shall be deducted from the gross proceeds or income herein required to be paid by said corporation to the State, and the said corporation is hereby exempted from all taxation of every kind, except as herein provided for. The revenue arising from said taxation, and the said five per cent of the gross or total proceeds, receipts or income aforesaid, shall be paid into the State treasury in money, and applied to the payment of the interest-paying State indebtedness, until the extinction thereof: *Provided*, in case the five per cent provided to be paid into the State treasury, and the State taxes to be paid by the corporation, do not amount to seven per cent of the gross or total proceeds, receipts or income, then the said company shall pay into the State treasury the

difference, so as to make the whole amount paid equal at least to seven per cent of the gross receipts of said corporation. [Private Laws, 1851, p. 71, § 22.]

AN ACT to tax gifts, legacies and inheritances in certain cases, and to provide for the collection of the same.

366. RATE OF TAX.] (See Art. 9, § 1, Constitution.) § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* All property, real, personal and mixed, which shall pass by will or by the intestate laws of this State from any person who may die seized or possessed of the same while a resident of this State, or, if decedent was not a resident of this State at the time of his death, which property or any part thereof shall be within this State, or any interest therein or income therefrom, which shall be transferred by deed, grant, sale or gift made in contemplation of the death of the grantor or bargainor or intended to take effect, in possession or enjoyment after such death, to any person or persons, or to any body politic or corporate in trust or otherwise, or by reason whereof any person or body politic or corporate shall become beneficially entitled in possession or expectation to any property or income thereof, shall be, and is subject to a tax at the rate hereinafter specified, to be paid to the treasurer of the proper county, for the use of the State; and all heirs, legatees and devisees, administrators, executors and trustees shall be liable for any and all such taxes until the same shall have been paid as hereinafter directed. When the beneficial interests to any property or income therefrom shall pass to or for the use of any father, mother, husband, wife, child, brother, sister, wife or widow of the son or the husband of the daughter, or any child or children adopted as such in conformity with the laws of the State of Illinois, or to any person to whom the deceased, for not less than ten years prior to death, stood in the acknowledged relation of a parent, or to any lineal descendant born in lawful wedlock; in every such case the rate of tax shall be one dollar on every one hundred dollars of the clear market value of such property received by each person, and at and after the same rate for every less amount: *Provided*, that any estate which may be valued at a less sum than twenty thousand dollars shall not be subject to any such duty or taxes, and the tax is to be levied in the above cases only upon the excess of twenty thousand dollars received by each person. When the beneficial interests to any property or income therefrom shall pass to or for the use of any uncle, aunt, niece, nephew or any lineal descendant of the same, in every such case the rate of such tax shall be two dollars on every one hundred dollars of the clear market value of such property received by each person on the excess of two thousand dollars so received by each person. In all other cases the rate shall be as follows: On each and every hundred dollars of the clear market value of all property, and at the same rate for any less amount; on all estates of ten thousand dollars and less, three dollars; on all estates of over ten thousand dollars

and not exceeding twenty thousand dollars, four dollars; on all estates over twenty thousand dollars and not exceeding fifty thousand dollars, five dollars; and on all estates over fifty thousand dollars, six dollars: *Provided*, that an estate in the above case which may be valued at a less sum than five hundred dollars shall not be subject to any duty or tax.

367. LINEAL DESCENDANT—LIFE ESTATE OR FOR TERM OF YEARS—RULE AS TO TAXATION—BOND.] § 2. When any person shall bequeath or devise any property or interest therein or income therefrom to mother, father, husband, wife, brother and sister, the widow of the son, or a lineal descendant during the life or for a term of years or remainder of the collateral heir of the decedent, or to the stranger in blood, or to the body politic or corporate at their decease, or on the expiration of such term, the said life estate or estates for a term of years shall not be subject to any tax, and the property so passing shall be appraised immediately after the death at what was the fair market value thereof at the time of the death of the decedent in the manner hereinafter provided, and after deducting therefrom the value of said life estate, or term of years, the tax transcribed by this act on the remainder shall be immediately due and payable to the treasurer of the proper county, and, together with the interests thereon, shall be and remain a lien on said property until the same is paid: *Provided*, that the person or persons, or body politic or corporate beneficially interested in the property chargeable with said tax elect not to pay the same until they shall come into the actual possession or enjoyment of such property, or, in that case said person or persons, or body politic or corporate shall give a bond to the people of the State of Illinois in the penalty three times the amount of the tax arising upon such estate with such sureties as the county judge may approve, conditioned for the payment of said tax, and interest thereon, at such time or period as their representatives may come into the actual possession or enjoyment of said property, which bond shall be filed in the office of the county clerk of the proper county: *Provided, further*, that such person shall make a full, verified return of said property to said county judge, and file the same in his office within one year from the death of the decedent, and within that period enter into such securities and renew the same for five years.

368. TAXES—WHEN PAYABLE—PENALTY.] § 3. All taxes imposed by this act, unless otherwise herein provided for, shall be due and payable at the death of the decedent, and interest at the rate of six per cent per annum shall be charged and collected thereon for such time as said taxes are not paid: *Provided*, that if said tax is paid within six months from the accruing thereof, interest shall not be charged or collected thereon, but a discount of five per cent shall be allowed and deducted from said tax, and in all cases where the executors, administrators or trustees do not pay such tax within one year from the death of the decedent, they shall be required to give a bond in the form and to the effect prescribed in section two of this act for the payment of said tax, together with interest.

369. INHERITANCE TAX—WHEN, HOW AND BY WHOM PAID.]

§ 4. Any administrator, executor or trustee having any charge or trust in legacies or property for distribution subject to the said tax shall deduct the tax therefrom, or if the legacy or property be not money he shall collect a tax thereon upon the appraised value thereof from the legatee or person entitled to such property, and he shall not deliver or be compelled to deliver any specific legacy or property subject to tax to any person until he shall have collected the tax thereon, and whenever any such legacy shall be charged up or payable out of real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay the same to the executor, administrator or trustee, and the same shall remain a charge on such real estate until paid, and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that the said payment of said legacies might be enforced, if, however, such legacy be given in money to any person for a limited period, he shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of his accounts to make an apportionment, if the case requires it, of the sum to be paid into his hands by such legatees, and for such further order relative thereof as the case may require.

370. POWERS OF EXECUTORS AND ADMINISTRATORS.] § 5. All executors, administrators and trustees shall have full power to sell so much of the property of the decedent as will enable them to pay said tax, in the same manner as they may be enabled to do by law, for the payment of duties of their testators and intestates, and the amount of said tax shall be paid as hereinafter directed.

371. TAX TO BE PAID TO TREASURER—SEALED RECEIPT.] § 6. Every sum of money retained by any executor, administrator or trustee, or paid into his hands for any tax on any property, shall be paid by him within thirty days thereafter to the treasurer of the proper county, and the said treasurer or treasurers shall give, and every executor, administrator or trustee shall take duplicate receipts from him of said payments, one of which receipts he shall immediately send to the State Treasurer, whose duty it shall be to charge the treasurer so receiving the tax with the amount thereof, and shall seal said receipt with the seal of his office and countersign the same and return it to the executor, administrator or trustee, whereupon it shall be a proper voucher in the settlements of his accounts, but the executor, administrator or trustee shall not be entitled to credit in his accounts or be discharged from liability for such tax unless he shall purchase a receipt so sealed and countersigned by the treasurer and a copy thereof certified by him.

372. WHEN REAL ESTATE LIABLE TO TAX—DUTY OF EXECUTOR--INFORMATION IN WRITING TO TREASURER.] § 7. Whenever any of the real estate of which any decedent may die seized shall pass to any body politic or corporate, or to any person or persons, or in trust for them, or some of them it shall be the duty of the executor, administrator or trustee of such decedent to give information thereof in writing to the treasurer of the county where said real estate is.

situated, within six months after they undertake the execution of their expected duties, or if the fact be not known to them within that period, then within one month after the same shall have come to their knowledge.

373. WHEN A PORTION OF TAX REPAID TO LEGATEE—WHO HAS TO REFUND A PORTION OF THE LEGACY.] § 8. Whenever debts shall be proved against the estate of the decedent after distribution of legacies from which the inheritant tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy a proportion of the said tax shall be repaid to him by the executor or administrator, if the said tax has not been paid into the State or county treasury, or by the county treasurer if it has been so paid.

374. FOREIGN EXECUTOR OR ADMINISTRATOR—PROPERTY IN THIS STATE.] § 9. Whenever any foreign executor or administrator shall assign or transfer any stocks or loans in this State standing in the name of decedent, or in trust for a decedent, which shall be liable to the said tax, such tax shall be paid to the treasury or treasurer of the proper county on the transfer thereof; otherwise the corporation forming such transfer shall become liable to pay such taxes, provided that such corporation has knowledge before such transfer that said stocks or loans are liable to such taxes.

375. WHEN TAX PAID ERRONEOUSLY.] § 10. When any amount of said tax shall have been paid erroneously to the State treasury, it shall be lawful for him, on satisfactory proof rendered to him by said county treasurer of said erroneous payments, to refund and pay to the executor, administrator or trustee, person or persons, who have paid any such tax in error, the amount of such tax so paid: *Provided*, that all applications for the repayment of said tax shall be made within two years from the date of said payment.

376. HOW VALUE OF PROPERTY FIXED.] § 11. In order to fix the value of property of persons whose estate shall be subject to the payment of said tax, the county judge, on the application of any interested party, or upon his own motion, shall appoint some competent person as appraiser as often as, or whenever occasion may require, whose duty it shall be forthwith to give such notice by mail to all persons known to have or claim an interest in such property, and to such persons as the county judge may by order direct, of the time and place he will appraise such property, and at such time and place to appraise the same at a fair market value, and for that purpose the appraiser is authorized by leave of the county judge to use subpoenas for and to compel the attendance of witnesses before him, and to take the evidence of such witnesses under oath concerning such property and the value thereof, and he shall make a report thereof and of such value in writing to said county judge, with the depositions of the witnesses examined and such other facts in relation thereto, and to said matter as said county judge may by order require to be filed in the office of the clerk of said county court, and from this report the said county judge shall forthwith use and fix the then cash value of all estates, annuities and life estates or terms of years growing out of said estate, and the tax to

which the same is liable, and shall immediately give notice by mail to all parties known to be interested therein. Any person or persons dissatisfied with the appraisal or assessment may appeal therefrom to the county court of the proper county within sixty days after the making and filing of such appraisal or assessment on paying the given security proof to the county judge to pay all costs, together with whatever taxes that shall be fixed by said court. The said appraiser shall be paid by the county treasurer out of any funds he may have in his hands on account of said tax, on the certificate of the county judge at the rate of three dollars per day for every day actually and necessarily employed in said appraisal together with his actual and necessary traveling expenses.

377. APPRAISERS TAKING FEE OR AWARD—PENALTY.] § 12. Any appraiser appointed by this act who shall take any fee or reward from any executor, administrator, trustee, legatee, next of kin or heir of any decedent, or from any other person liable to pay said tax or any portion thereof, shall be guilty of a misdemeanor, and upon conviction in any court having jurisdiction of misdemeanors, he shall be fined not less than two hundred and fifty dollars nor more than five hundred dollars and imprisoned not exceeding ninety days, and in addition thereto the county judge shall dismiss him from such service.

378. JURISDICTION OF COUNTY COURT.] § 13. The county court in the county in which the real property is situated, of the decedent who was not a resident of the State, or in the county of which the deceased was a resident at the time of his death, shall have jurisdiction to hear and determine all questions in relation to the tax arising under the provisions of this act, and the county court first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other.

379. PROCEEDINGS WHEN TAX HAS NOT BEEN PAID.] § 14. If it shall appear to the county court that any tax accruing under this act has not been paid according to law, it shall issue a summons summoning the persons interested in the property liable to the tax to appear before the court on a day certain not more than three months after the date of such summons, to show cause why said tax should not be paid. The process, practice and pleadings and the hearing and determination thereof, and the judgment in said court in such cases shall be the same as those now provided or which may hereafter be provided in probate cases in the county courts in this State and the fees and costs in such cases shall be the same as in probate cases in the county courts of this State.

380. DUTY OF OFFICERS WHEN TAX NOT PAID.] § 15. Whenever the treasurer of any county shall have reason to believe that any tax is due and unpaid under this act, after the refusal or neglect of the person interested in the property liable to pay said tax, to pay the same, he shall notify the State's Attorney of the proper county, in writing, of such refusal to pay said tax, and the State's Attorney so notified, if he has proper cause to believe a tax is due

and unpaid, shall prosecute the proceeding in the county court in the proper county, as provided in section 14 of this act, for the enforcement and collection of such tax, and in such case said court shall allow as costs in the said case such fees to said attorney as he may deem reasonable.

381. STATEMENT IN WRITING.] § 16. The county judge and county clerk of each county shall, every three months, make a statement in writing to the county treasurer of the county of the property from which, or the party from whom, he has reason to believe a tax under this act is due and unpaid.

382. EXPENSE OF PROCEEDINGS.] § 17. Whenever the county judge of any county shall certify that there was probable cause for issuing a summons, and taking the proceedings specified in section 14 of this act, the State Treasurer shall pay or allow to the treasury of any county all expenses incurred for service of summons and his other lawful disbursements that have not yet been paid.

383. BOOK TO BE KEPT IN THE OFFICE OF THE COUNTY JUDGE.] § 18. The treasurer of the State shall furnish to each county judge a book in which he shall enter the returns made by appraisers, the cash value of annuities, life estates and terms of years and other property fixed by him, and the tax assessed thereon and the amounts of any receipts for payments thereof filed with him, which books shall be kept in the office of the county judge as a public record.

384. TREASURER TO PAY THE STATE TREASURER ALL TAXES.] § 19. The treasurer of each county shall collect and pay the State Treasurer all taxes that may be due and payable under this act, who shall give him a receipt therefor, of which collection and payment he shall make a report under oath to the Auditor of Public Accounts on the first Monday in March and September of each year, stating for what estate paid, and in such form and containing such particulars as the Auditor may prescribe, and for all said taxes collected by him and not paid to the State Treasurer by the first day of October and April of each year, he shall pay interest at the rate of ten per cent per annum.

385. TREASURER'S COMMISSION OR SALARY.] § 20. The treasurer of each county shall be allowed to retain two per cent on all taxes paid and accounted for by him under his act, in full for his services in collecting and paying the same, in addition to his salary or fees now allowed by law.

386. RECEIPT.] § 21. Any person or body politic or corporate shall, upon the payment of the sum of fifty cents, be entitled to a receipt from the county treasurer of any county, or the copy of the receipt, at his option, that may have been given by said treasurer for the payment of any tax under this act, to be sealed with the seal of his office, which receipt shall designate on what real property, if any, of which any deceased may have died seized, said tax has been paid and by whom paid, and whether or not it is in full of said tax and said receipt may be recorded in the clerk's office of said county in which the property may be situated, in the book to be kept by said clerk for such purposes.

387. LIEN OF THE COLLATERAL INHERITANCE TAX.] § 22. The lien of the collateral inheritance tax shall continue until the said tax is settled and satisfied: *Provided*, that said lien shall be limited to the property chargeable therewith: *And provided, further*, that all inheritance taxes shall be sued for within five years after they are due and legally demandable, otherwise they shall be presumed to be paid and cease to be a lien as against any purchasers of real estate.

388. REPEAL] § 23. All laws or parts of laws inconsistent herewith be, and the same are hereby, repealed.

APPROVED June 15, 1895.

TAXING DOGS.

389. ASSESSOR TO MAKE LIST,] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* That each county and township assessor in this State, when making the assessment, shall annually make a list of the names of all persons who own or keep a dog or dogs, and set opposite the name of such owner or keeper the number of dogs he or she has in his or her possession, or that is or are kept on his or her premises; which list shall be returned by such assessor to the county clerk in the county in which said list is taken as soon as the assessment is completed.

390. LICENSE FEE.] § 2. The county clerk shall charge upon the collector's book against the name of each person reported and returned as the owner or keeper of a dog or dogs, as a license fee, the sum of one dollar for each dog owned or kept by such person, which fee shall be collected at the same time and in the same manner as taxes upon personal property. In counties not under township organization, the collector shall pay the amount received from the licenses aforesaid to the treasurer of his county, and in counties under township organization the sum so collected in each town shall be paid by the collector to the supervisor of his town: *Provided*, such supervisor shall not be required to give any new bond for such license fee, but such supervisor and his sureties shall be liable on his original bond as supervisor in the same manner and to the same extent as they now are for other moneys received by such supervisor by virtue of his office. [As amended by act approved June 16, 1891. In force July 1, 1891.]

391. LICENSE FUND—HOW PAID OUT.] § 3. It shall be the duty of the county treasurer and supervisor having the custody of said funds collected as license fees aforesaid, to pay the same out as follows:

First—By such county treasurers to the owners of sheep in their respective counties, and by supervisors in their respective townships, who shall make proof to them before the first Monday of March, in each year, of loss or injury to sheep by dogs other than their own, the full amount of the loss or injury so proved, if there are funds sufficient to pay the same; if there be not sufficient funds to pay the loss or injury in full, then the owner of sheep so sustaining loss or injury, as aforesaid, and making proof thereof as in this act provided,

shall be paid out of said funds in proportion to his or her loss or injury, or his or her pro rata share thereof: *Provided*, that if said funds shall not be sufficient in any one year to pay in full the losses occurring in any one year, then the amount remaining unpaid shall be paid pro rata with other proved losses in each succeeding year until the same are paid in full.

Second—If there be a balance of such license fund left in the hands of the county treasurer, or in the hands of the supervisor of the township after paying all the losses and injuries sustained, as aforesaid, such balance shall be covered into the road and bridge fund by the county treasurer in counties not under township organization, to be paid out as the county board may direct, and in counties under township organization, said balance shall be paid, by the supervisor, to the treasurer of the highway commissioners, to be by them used as a part of the road and bridge fund of said township, to be paid out by the said treasurer as said highway commissioners may direct. [As amended by act approved June 19, 1893. In force July 1, 1893.]

392. PAYMENT NOT TO BAR ACTION, WHEN.] § 4. The payment to any owner of sheep of money for damages resulting from loss of injury to his or her sheep, shall not be a bar to an action by such owner against the owner or keeper of the dog or dogs committing such injury or causing such loss, for recovery of damages therefor. The court or jury before whom such action is tried shall ascertain from evidence what portion, if any, of the damages sought to be recovered in such action has been paid to the plaintiff in such action by the county treasurer or supervisor of the proper county or town; and in case the plaintiff in such action recovers damages, the court shall enter judgment against the defendant, in the name of the plaintiff, for the use of the proper county or town, as the case may be, for the amount which the plaintiff has received on account of such damages from the county treasurer or supervisor of the proper county or town, if such recovery shall equal or exceed the amount so received by such plaintiff from the county treasurer or town supervisor of his county or town; and the residue of such recovery, if any there be, shall be entered in the name of the plaintiff in such action to his own use; if the amount of the recovery in such action shall not equal the amount previously paid to the plaintiff on account of such damages by the county treasurer or town supervisor of the proper county or town, then the judgment shall be entered as aforesaid, for the use of such county or town, for the full amount of such recovery. Writs of execution issued upon such judgments shall show on their face what portion of the judgment is to be paid to the proper county or town, and what portion is to be paid to the plaintiff in such action, and the judgment when collected shall be paid over to the parties entitled thereto, in their proper proportions.

393.] § 5. No person having sheep killed or injured as aforesaid shall be entitled to receive any portion of the fund herein provided for, unless he appear before the supervisor of the town in which the sheep are killed or injured, or before the county treasurer in counties not under township organization, within not less than

ten nor more than forty days after the sheep are killed or injured, and make affidavit stating the number of sheep killed or injured, the amount of damage done by dogs, and owner or owners of the dogs, if known. All damages shall be proven by not less than two witnesses who shall be freeholders of the county; and such supervisor or county treasurer is hereby authorized to administer oaths in such cases, and shall keep a record in each case of the names of the owner and the amount of damage proven and the number of sheep killed or injured. And in case the owner of the dog or dogs is solvent, the county or town, as the case may be, shall not pay such damage out of such fund: *Provided*, that the damages allowed shall in no event exceed \$5.00 per head for such sheep killed or injured. [As amended by act approved May 24, 1897; in force July 1, 1897.]

394.] § 6. The supervisor or county treasurer, as the case may be, shall allow not to exceed fifty cents to each witness, which shall be paid out of the fund created by this act prior to its disposition by the third section of this act. All acts or parts of acts inconsistent with these amendments are hereby repealed. [As amended by act approved May 24, 1897; in force July 1, 1897.]

395. MEANING OF "DOG."] § 9. The word dog, as used in this act, shall be held and construed to mean all animals of the canine species, both male and female.

APPROVED May 29, 1879.

396. INSURANCE—TAX ON NET RECEIPTS.]

AN ACT to amend section thirty (30) of an act entitled "An act to incorporate and to govern fire, marine and inland navigation insurance companies, doing business in the State of Illinois," approved March 11, 1869. Approved May 31, 1879; in force July 1, 1879.

SECTION 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly, That section thirty (30) of an act entitled "An act to incorporate and to govern fire, marine and inland navigation insurance companies, doing business in the State of Illinois," approved March 11, 1869, be and the same is hereby so amended as to read as follows:*

TAX ON NET RECEIPTS.] Every agent of any insurance company, incorporated by the authority of any other state or government, shall return to the proper officer of the county, town or municipality in which the agency is established, in the month of May, annually, the amount of net receipts of such agency for the preceding year, which shall be entered on the tax lists of the county, town and municipality, and subject to the same rate of taxation, for all purposes—State, county, town and municipal—that other personal property is subject to at the place where located; said tax to be in lieu of all town

—9 R. L.

and municipal licenses; and all laws and parts of laws inconsistent herewith are hereby repealed: *Provided*, that the provisions of this section shall not be construed to prohibit cities having an organized fire department from levying a tax, or license fee, not exceeding two per cent, in accordance with the provisions of their respective charters, on the gross receipts of such agency, to be applied exclusively to the support of the fire department of such city.

APPROVED May 31, 1879.

BONDS—OFFICIAL.

397. WHEN ADDITIONAL OR NEW BONDS MAY BE REQUIRED.]

AN ACT to amend section 1 of an act entitled "*An act to revise the law in relation to official bonds*," approved March 13, 1874, in force July 1, 1874; approved May 31, 1879, in force, July 1, 1879.

SECTION 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly*, That section one (1) of an act entitled, "*An act to revise the law in relation to official bonds*," approved March 13, 1874, in force July 1, 1874, be amended so as to hereafter read as follows:

SECTION 1. WHEN ADDITIONAL OR NEW BONDS MAY BE REQUIRED.] *Be it enacted by the People of the State of Illinois, represented in the General Assembly*, That all official bonds required by law to be given by any public officer, or public employé, including executors, administrators guardians and conservators, in this State, shall be signed and sealed by any said officer, employoyé, executor, administrator, guardian or conservator, and his securities, and acknowledged before some officer authorized by law to take acknowledgements of instruments under seal, which said acknowledgements shall be substantially in the following form:

STATE OF) ss.
County of.....)

I,....., do hereby certify that, who are each personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed, sealed and delivered said instrument as their free and voluntary act, for the uses and purposes therein set forth.

Given under my hand and seal, this day of, A. D.

Which acknowledgement shall be deemed and taken as *prima facie* evidence that the instrument was signed, sealed and acknowledged in the manner therein set forth, and such acknowledgements shall have the same force and effect as evidence in all legal proceedings, as that given to acknowledgements of deeds of conveyance of real estate. That all public officers or employés who are compelled to give

official bonds may be required by the court, officer, or board whose duty it is to take or approve such bonds, to give additional surety or new bonds whenever the security of the original bond has become insufficient by the subsequent insolvency, death or removal of the sureties, or any of them, or when, for any cause, any such bond shall be deemed insufficient. Any officer or employé failing to give bond when required, pursuant to this section, within ten days after he is notified in writing of such request, shall be deemed to have vacated his office.

APPROVED May 31, 1879.



